

## 1040 U.S. Individual Taxpayers Ask IRS

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

Q) I'm a full-time college student and I think I will get a tax refund. If I don't have to count a \$150 scholarship as income. Is it income?

A) Scholarships are generally not taxable and do not have to be reported for tax purposes. Since there are many different types of scholarships, you will want to check with the organization that gave you the scholarship to see if they have information on its tax status.

Q) Why did IRS drop the short form 1040A?

A) One important reason was to make it easier for taxpayers to claim all the credits, deductions and exclusions they were entitled to under the tax laws. In recent years more and more taxpayers have found it to their advantage to itemize deductions as their income increased.

Q) Does the new tax form make any difference in the way a farmer handles his credit for gas used on the farm?

A) No, the gas tax credit should be claimed as it has in the past by attaching Form 4136. The amount of credit claimed should be entered on line 21 of Form 1040.

Q) What is the surcharge rate for 1969 and how do you figure it?

A) The income tax surcharge is 10 percent for 1969. Tax surcharge tables are included in the tax packages and can be found on page T-1. These tables show the

amount of surcharge based on the amount of tax liability and your filing status.

Q) I got married in December. Can my wife and I file a joint return for 1969?

A) Yes, if you are married on the last day of your tax year, you can file a joint return. Your wife then cannot be claimed as a dependent on the return of another taxpayer.

Q) I rent out some land to a farmer nearby. Do I include the rents I receive as farm or rental income?

A) Enter the rents you receive from your land on Schedule E, as rental income, and attach it to your Form 1040 when you file.

Q) Are there any tax benefits for those 65 and over? I'll be able to file that way this year.

A) Yes, there are several benefits for those 65 years of age and over. For example, there is an extra \$600 exemption for age, and special provisions covering the sale of a personal residence.

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## Police Seek Shepherd Dog Donations

Michigan State Police are again seeking donations of German shepherd dogs for use in the department's tracking dog program. Col. Fredrick E. Davis, director, reported.

Potential donors are requested to contact any State Police post for more information. One is at Grand River and Seven Mile.

The male German shepherds must be of pure strain and, if possible, registered. The dogs must be from 10 to 18 months old, large, big-boned, and at least 22 inches tall at the shoulder. Ears must stand up and the dog should have no noticeable scars or odd or unusual markings.

Dogs accepted will be trained with trooper handlers for use as replacement teams for possible assignment to new locations not yet determined.

A 14-week school for training handlers and dogs is scheduled to start in the spring.

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ALTHOUGH THE sun's altitude and duration will be increasing throughout January, it is not until early February that the rate of heating overtakes that of cooling," she comments.

Meanwhile, the days will grow lopsidedly longer. The mornings will seem about the same length but our afternoons will last longer.

The reason, Dr. Losh explains, is that the sun alternately speeds up and slows down, while our timepieces assume that it moves at its average speed all the time.

DR. LOSH NOTES that the constellations of Gemini, Cancer, and Leo will be most prominent in January.

Gemini, the Heavenly Twins, is made up of two parallel lines of stars and will rise in the east at sunset. Later, Cancer the Crab will follow Gemini as a faint group of stars forming an upside-down letter Y.

Leo the Lion will appear in the east-northeast at about 8 p.m., appearing like a reversed question mark of stars.

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## Tight Money Slows Why Our Recreation Program Days Are Lopsided

LANSING State officials in Michigan have been able to make "very little" progress in their efforts to sell bonds under the \$435 million clean water and recreation program approved at the polls in November of 1968.

That discouraging report was made to the Natural Resources Commission by Gaylord A. Walker, deputy director of administration for the Department of Natural Resources.

He told the commission that plans to hold a bond sale tied to the recreation phase of the total program are being stymied by a "tight" money problem which has worsened since the first bonds were sold in October to provide \$30 million for water pollution control works.

HE NOTED THAT state treasury officials face a major hurdle in working up a bond sale for which the interest rate will not exceed the 6% ceiling set by law. Another big problem, stressed Walker, is to find general fund money which can be used to finance the debt service (interest and principal payments) to be obligated under the bond program.

Originally, it was estimated that the annual debt service for the entire \$435 million program would approximate \$25 million, if bonds were retired over a 30-year span. It now appears, however, that this yearly figure may balloon to \$40-\$50 million because of high interest charges and the probability that the bonds will have to be paid off in a much shorter period, perhaps within 15 years or less.

DNR officials had pre-

viously hoped to fund completely the \$335 million clean water and \$100 million recreation programs with bond monies in the next five years, but Walker explained that this timetable may have to be lengthened because of the adverse developments he outlined earlier.

THE DECISION rests with the State Legislature and Gov. Milliken's office on how fast those programs can be carried out. Walker said it would take 60 to 90 days, at best, to complete the first recreation bond sale if the overriding problem of "tight" money shows enough improvement to remove the present stalemate.

The DNR has asked for \$21.2 million in recreation bond funds under its first slate of requests for local, state-urban, and state projects. Included on that list are 59 local recreation projects calling for \$3.7 million which the DNR has cleared with the State Legislature.

DNR officials noted with grave concern at the commission meeting that their department's entire capital outlay program for the current fiscal year hinges precariously upon the sale of recreation bonds.

The DNR has requested \$8.9 million in recreation bond funds for that program during the present period.

DNR Director Ralph A. MacMullan said last week that the outcome could be "nearly catastrophic" if his department doesn't receive funds to administer the tremendous workload of the entire bond program and to carry out capital improvements in fisheries, wildlife, parks, and forest-recreation work.

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