

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) It is true you can deduct the expenses of a house-hunting trip under the new tax law?

A) If the move is for job reasons and you meet the mileage and employment tests, you may be able to deduct your transportation, meals and lodging costs on a house-hunting trip. This provision was added in the 1969 Tax Reform Act and is effective for tax years beginning after December 31, 1969.

Other expenses that may now be deductible under the new law are meal and lodging costs for up to 30 days at the new job location. Expenses related to the sale of a house or the settlement of a lease at the old job location and the purchase of a house or acquisition of a lease at the new location also may be deducted for the first time.

The total amount that may be deducted under these new provisions is \$2,500. Not more than \$1,000 of this may be for house-hunting trips or living costs.

Q) When are companies supposed to start withholding taxes at the lower rates?

A) The new withholding rates become effective the first payment after June 30, 1970. Tables showing the amounts to be withheld will be sent to employers in June.

The new rates will be lower since there will be no withholding for the income tax surcharge which is due to expire June 30, 1970. Also, each exemption will be worth \$650 for withholding purposes rather than \$600, after that date.

Q) Will the Post Office forward my refund check to my new address?

A) Yes, your refund check will be forwarded if you have left a change of address notice at your former Post Office.

Failure to provide this information to the Post Office held up thousands of refund checks last year. They were returned to IRS because the Post Office did not have an up-to-date address for these taxpayers. When this happens the refund is credited to the taxpayer's account and reissued as soon as the new address is obtained.

Any taxpayer who moved without giving his Postmaster his new address and has waited at least ten weeks for a refund, should send his name, new address and Social Security number to the IRS service center where he filed his return and ask that the refund be mailed.

Q) How much should I pay on my second quarter estimated tax?

A) Use the worksheet you filled out when you filed your estimated 1970 declaration to determine the amount of your second installment. Make whatever adjustments are needed to take care of any changes in your estimated income and deductible expenses which may have occurred since you filed your declaration.

Q) If I provide room and board for a student this summer, can I claim any deduction for what I spend?

A) If the student is a member of your household under a written agreement between you and a qualified organization in order to provide him educational opportunities, then your costs may be deductible as a charitable contribution. The deduction must be for a full-time student up to the 12th grade, who is neither your dependent nor relative, at an educational institution located in the United States. The amount of the deduction may not exceed \$50 times the number of full calendar months of your tax year during which the student is a member of your household.

Party Permits Information Announced

With the announcement of the eleventh annual party permit season and its quotas, boundaries, areas, party sizes, landowner preference and other technical points, a few old timers are apt to wonder why we don't go back to the simple doe-day. This uncomplicated system was a pleasure to administer compared with the detail involved in properly conducting the party permit system. The problems that went along with the doe or any deer seasons have faded to a memory with the older hunters, and a 10-year influx of New York's big game hunters have joined the ranks who never had any experience with the older herd control methods.

Lest we forget why the switch was made to the party permit system, let's refresh our memories about the "good old days".

Following World War II the deer herd which had only recently reached a huntable size in much of the State was rapidly getting out of hand causing considerable damage to agricultural crops, deer range and the timber crop. The accepted manner of control at that time was through antlerless deer harvests to keep the breeding population within the carrying capacity of the range. New York, however, with its half million big game hunters posed a unique situation.

The first problem was that the half million hunters who wanted to participate in the antlerless hunts could harvest more does than wisdom dictated. To try to bring the doe harvest within safe bounds, the length of the season was limited to one day. This created a second problem in that most of the hunters concentrated their efforts on the day that any deer could be legally taken. This extremely high hunting pressure was followed quickly by a rapid increase in the amount of posting.

In spite of the one day limit on antlerless hunting, the large number of hunters afield in most areas of New York were able to harvest more antlerless deer than was necessary. For example, during the four years when any deer was legal on the last day of the season the Chenango County buck kill dropped from 1,810 in 1955 to 603 in 1959. In Broome County just to the south, where there is less State land, things were not quite as bad, but the buck kill dropped from 874 to 603 during the same period.

It was obvious that if this type of season was to prevail, deer hunting would have its ups and downs throughout much of New York. Only some type of quota been tried with not too happy results. A lottery system could further reduce the doe kill. The latter had suits during the late '40's.

The Department's aim in managing the herd was to provide hunters with the largest number of deer possible on a sustained basis, and also to provide them with the maximum number of days afield enjoying their sport.

Wisconsin tried a new type of season in 1958 and 1959 that looked as though it had real possibilities for modification to the New York situation. First, it involved a quota so that there was reasonable control of the number of deer removed. Second the permit was not limited to one person, but to a party, making it possible for several individuals to have an opportunity to hunt for the deer that could be taken on the permit. These permits were good for the whole season, not just one day which made it possible for the hunters to use them whenever they could, and didn't force them all out in the woods on the same day.

Adoption of the party permit system has not automatically solved all New York's deer problems but it has resulted in a much more stable deer kill. Moreover, it has been possible to either increase or decrease the deer herd without making great fluctuations in the population.

Ten years experience with the party permit has given wildlife managers enough statistical information about hunting success and hunter preferences that it now is possible to pinpoint seasons and quotas that will very nearly meet the needs of the deer as revealed by their physical condition at the

deer checking stations throughout the State.

Pond Research Shows 'Dead Lakes' Theory Has Been Overstated

Algae infested lakes polluted by excessive nutrients should not be written off as dead.

Prof. Hugh F. Mulligan, aquatic ecologist at the N. Y. State College of Agriculture, Cornell University, says research is starting to show that polluted lakes and ponds may have more ability to bounce back to life than was previously assumed.

Pollution from nutrients occurs when there is release of fertilizers, detergents, and certain industrial wastes into ponds, lakes and streams.

It takes on a particularly ugly form when vast quantities of microscopic algae bloom in the water, cutting off sunlight, turning the water a murky green, befouling the shorelines and preventing the

growth of bottom weeds.

Continuous evidence of this sort of pollution in the past has led to predictions of the "death" of some lakes in recent years, Mulligan says.

"Our tests at the Cornell Experimental Ponds seem to contradict the dead lakes theory," Mulligan explains.

A year after excessive fertilization of some of the test ponds he found that bottom weeds had grown back to normal quantities and heavy summer blooming of algae no longer occurred. The implication is that nutrient pollution is readily reversible once excessive fertilization has been halted.

"The experimental ponds represent the same sort of environment that you find at shorelines of ponds and lakes," Mulligan says, "and our hope is that one more year of surveillance on these formerly polluted ponds will bear out our guess that nutrient-polluted waters can recover quickly."

"If that succeeds, we think we can predict the response of the

algae and plant population if various quantities of fertilizing chemicals reach lakes and ponds."

Major sources of over-fertilization are phosphorous and nitrogen, and these were used by Mulligan in his studies at the experimental ponds.

Continuous monitoring by Mulligan showed that the nitrogen in the pond water returned to normal levels one year after fertilization had ceased. Phosphorous levels in the water remained high. Large quantities of both nitrogen and phosphorous were "tied up" in decaying plant matter in the sediments of the ponds.

"Excess nutrients held in this manner will only be released gradually," Mulligan explains, "since the plants and algae decompose much more slowly than they are formed."

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Comments from the Capital —

ON THE NEED FOR REMAINING REASONABLE

by Vant Neff



The man I interviewed was public relations director for the "Free the Panthers" movement in New Haven. In the course of our reasoning I said,

"But someone was murdered. Who should be tried?"

"The police," he answered. "Why not Jesus Christ?" I inquired of him.

"He could have prevented it!," he replied.

My sarcasm was lost on him. Instead came a long tirade that the police throughout the country had hampered the Black Panthers from registering their disapproval. My conclusion is that you can't rationalize with irrational people. The only thing to do, in my humble opinion, when someone steps out of line, is to slap him down. Condoning illegal actions creates criminals.

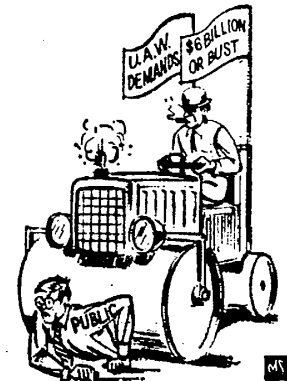
Funny, but the Woman's Liberation agitators want everything for women, yet the tactics they utilize to gain their objectives could hardly be considered feminine. Witness their brash behavior toward the editor of a national women's magazine. His office was invaded. He was locked in a closet. He was held prisoner for several hours, until he agreed to change the magazine's editorial policy to coincide with their oddball ideas. I suggest, that as far as femininity and women's rights are concerned, these wild, way-out gals may have won the battle—but lost the war.

Many people regard the militant Weatherman faction of the SDS as merely misguided young terrorists. Behind this mask of free love, high spirits and free everything else lies the same kind of rebellious fanaticism that foments riots, bombs and burns buildings and causes sabotage, wildcat work stoppages and strikes, all without batting a tender young eyelash. Last summer, well-indoctrinated Weathermen, about a thousand strong, emerged from hippie pads and went into industrial jobs where they practiced their revolutionary stratagems. They were so successful that you can count on the number multiplying this year. Their main targets may be arms factories, chemical warfare plants—who knows? "In hate," with almost everything, one of the fondest wishes of the SDS is to cause slowdowns and curtail production of war materials to demonstrate their support of the North Vietnamese. (Haven't you seen pictures of these shaggy kids, waving Vietcong flags?) I will be watching with great interest for whatever new strength and solidarity they may add to the "hell with everybody else" attitude that's the

credo of many troublemakers on the labor scene today.

Just out of jail, an outspoken labor leader recommended that all of the nation's lawmakers be locked up too. Why? Did they break any laws? Isn't this posture typical of many labor bigwigs who pretend to seek justice and fairness for all, but in reality want to make their own laws?

It's puzzling to me how a certain mayor has little concern for the problems that beset his crisis-ridden city—dangerously inadequate public transportation, poverty, bombs, street riots, strikes, budget woes—but plenty of time and energy to devote to denigrating the government's position on Indochina. His name? John Lindsay of New York, a man, some think, with definite aspirations toward the Presidency of the United States! Better tidy your own backyard first, Mr. Mayor, before attempting to assume greater responsibility and even bigger problems.



Even though the automobile industry is facing some mighty challenges this year, the union masterminds won't relent in their unflagging quest for more. Money is the big prize, as always. The United Auto Workers Union is all set to spring its new demands this fall—totalling, it is conservatively estimated, 6 billion. And that's not pin money!

The Gallup Poll reveals that people are 4-1 in favor of Justice Douglas' impeachment. Not only has he written a book praising youthful rebellion (he's married again to a very young woman) but also has placed a similar article in a magazine that specializes in erotic material. "Shocking!" a Congressman described it. About time, I think, to look into Justice Douglas' fitness to sit on the Supreme Court bench where he wields so much power over the lives of so many. Clearly, most sensible Ameri-

cans have come to the same conclusion.

It's a sore subject with many victims: the National Labor Relations Board's union-busting rulings are keeping a stranglehold over the small business man. He may think he owns his own place. He may depend on it for his livelihood. But he doesn't really have much say in running it. Can he set up efficient work schedules? Can he promote the man he considers best equipped to handle bigger job responsibility? Can he discontinue an out-of-date product that's a dead loss financially? Before he does, he must first try to get the union to agree to the matter. This restraint on his freedom is imposed by the NLRB. Is it fair and just? Why is it that the NLRB is so consistently one-sided, in favor of the unions? Could it be because the labor chieftains they pamper play such an important role in political maneuverings, wielding their vast vote-throwing power like the strong man in the circus? Isn't it time to give our country's antiquated labor laws the good shaking up they so urgently need? A major revision is in order. Shouldn't the job be undertaken by impartial people with no political debts to pay off, and no apparent vulnerability to future pressures from union overlords?

Talk about labor troubles! Even the dog catchers in Brooklyn caught the strike bug. Here's hoping for a quick recovery for the poor pets, because strikes never benefit anyone, in the long run.

Congratulations to the Justice Department for turning thumbs down on the visa request of Mrs. W. E. B. DuBois, widow of the notorious Afro-American expatriate. After living abroad as a citizen of Ghana for many years, she was invited to speak at a university in the southern part of our country. How much trouble Mrs. DuBois might have stirred up had she been permitted to return to the U.S. is anybody's guess. But isn't the whole country now suffering from the effects of the violence, subversion and rabble-rousing incited by Mr. DuBois' contentious campus clubs?

Psychology professor Dr. Kenneth B. Clark says that Vice President Agnew "uses the power and privilege of his position to DARE to interfere with the freedom of academic institutions." Question: aren't the students who seize and destroy university buildings and property interfering with academic freedom?

