

# TAX PLANNING

## Taking A Last Look At Your Exemptions

(The following article is the last in a series of five articles on year-end tax planning prepared for this newspaper by the Committee on Taxation of the Pennsylvania Institute of Certified Public Accountants.)

In order for a taxpayer to be entitled to an exemption for a dependent, the dependent must meet the tests relating to income, relationship and support.

A self-review by the taxpayer, for this purpose, should include the following questions:

(1) Will my dependent have less than \$600 gross income? Except for a dependent child under age 19 or one who is a full-time student, a dependent must meet the less than \$600 test. For this particular purpose, social security benefits are not counted in determining the dependent's gross income.

(2) Can I establish that I have furnished over half the dependent's support for the taxable year? With one exception, this test must be met. The one exception applies if the taxpayer is one or several persons contributing toward the support of a relative, but none of whom individually contributed over half of the support of such individual. In order for any taxpayer to be entitled to an exemption in this instance, the

group of persons together must provide more than half the support of the dependent, and any person who intends to claim the exemption must contribute over ten percent of the support of such individual. Further, at the time of filing the tax return, each other person in the contributing group who contributed over ten percent of the dependent's support must furnish the person claiming the exemption with a declaration that he will not claim such individual as a dependent for the year.

(3) If my dependent is married, have I determined that a joint return will not be filed with his or her spouse. Filing a joint return prohibits a dependency deduction even if the taxpayer provided over half the support of the married person.

Attention to the foregoing items, before the year end, provides opportunity to maximize the tax benefits in this area.

## ● Corn & Tobacco

(Continued from Page 1) color, according to the county extension office. TOBACCO

The entries in the tobacco exhibit will consist of two hands of tobacco. A hand will be 15 leaves tied with another leaf; one hand will be Wrapper B's and the other Filler B's.

The Wrapper B's, commonly known as binders, should have a rich chestnut-brown color; be free from disease, insect or mechanical injury; and all leaves should be of uniform color, size, and shape.

The Filler B's are to be filler binders. They have similar properties of wrappers, but may be darker in color. They should be heavier in body than the fillers, and usually come from the top of the stalk.

Exhibits scoring will be on the average of the two hands, and awards will be made on a district basis. There will also be sweepstake awards for the highest total scores in the county.

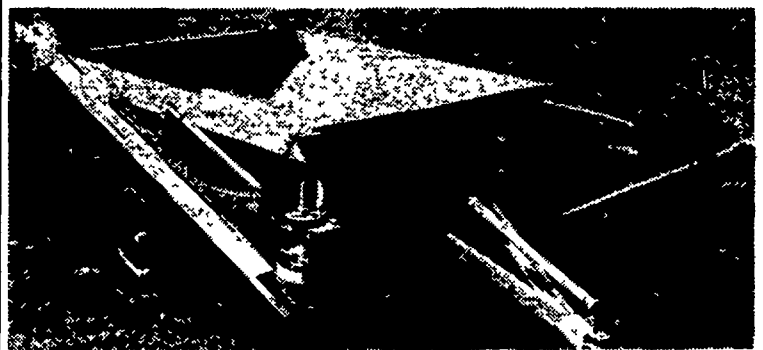
## ● Have You Heard?

(Continued on Page 9) feemaker, the timing is done for you.

Serve coffee as soon as possible after brewing. Freshly brewed coffee always tastes best.



CYLDE WIVELL of Columbia R1, vice-president of the Lancaster County Farmers Assn., was one of forty members of the State Assn. (PFA) who recently attended the American Farm Bureau Federation's 47th annual meeting recently in Chicago. He is shown above registering at the Conrad Hilton Hotel where the meeting was held.



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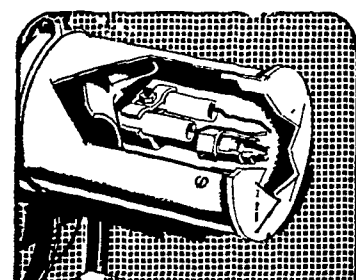
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