"ONE THING WE CAN SAY FOR PHYSICAL HAZING HERE AT A&M, GENTLEMEN, IS THAT IT IS THE BEST PREPARATION THE BOYS CAN GET FOR MARRIAGE!"

Been Wondering?

Tax Director Tells Who Pays on What

The many inquiries received by this office indicates that there is a misunderstanding regarding the taxpayer status of dependent children earning $600 or more, R. L. Phinney, District Director of Internal Revenue Service in Austin has announced.

A child earning $600 or more qualifies as a taxpayer and must file a return and pay tax due. This is true whether the parent claims the child as a dependent or not. Parents are responsible for the tax due from minors.

Parents may claim the dependency deduction for a child earning $600 or more under certain conditions. The parents must furnish more than half the support of the child to qualify the child as a dependent. The child must be under 19 years of age, or if 19 or over must meet the qualifications of a student.

A student must attend a full-time school during at least 5 months of the calendar year. Such schools include only institutions with a regular faculty and student body and do not include correspondence school, night schools and employer training schools.

For example, a child 21 attended a college as a full-time student during 1955 and earned $720 which he used for school expenses. The father spent $850 for the child's support.

The child is required to file an income tax return and pay tax since the child as a dependent can claim the child as a dependent on his return since he contributed over half to the child's support.

A child earning less than $600 and who has had tax withheld should file a return so that the tax withheld may be refunded to him, Phinney said.

Traffic School Scheduled Here Feb. 20 - 24

The first annual short school on traffic engineering will be held here Feb. 20-24. The school will be sponsored jointly by the Texas Transportation Institute and the Civil Engineering Department, with the cooperation of the practicing traffic engineers throughout the state.

The course is being offered to assist medium-sized cities in the training of personnel responsible for the various traffic engineering functions.

Subjects to be covered include traffic engineering problems, traffic engineering organization, traffic laws and regulations, speed studies, regulations and zoning, traffic surveys and studies, traffic planning, parking, traffic signs, signals and markings, geometric design (streets, intersections, channelization and others).

D. Grant Mickle, director, traffic engineering division, Automotive Safety Foundation, Washington, will deliver the opening address and take an active part in the proceedings.

A&M Professor Authors CE Book

A book, "Construction Planning, Equipment and Methods," written by R. L. Peurifoy of the A&M Civil Engineering Department, has recently been published by the McGraw-Hill Book Company.

The book was designed to serve the needs of students in civil engineering and architecture, consulting architects and engineers, contractors and manufacturers of construction equipment.

It has already been adopted for use as a text by a number of engineering colleges.

Peurifoy also wrote another book, "Estimating Construction Costs," which was published in 1953.

He is serving as chairman of the Civil Engineering Division of the American Society for Engineering Education during the current year. As chairman, he will be in charge of the program given by the Division at the annual meeting at Iowa State College in June.

The Battalion

The Editorial Policy of The Battalion Represents the Views of the Student Editors

POGO   By Walt Kelly