

ANNUAL GUIDE—

Your Income Tax Primer—No. 6

Most Self-Employed Persons Pay Social Security Tax

By RICHARD A. MULLENS

Times Special Writer

IN 1951 for the first time most self-employed persons will have to pay a special self-employment tax in addition to their income tax. It must be reported and paid with the 1951 income tax.

It buys you the same social security that employees get.

A new section added at the bottom of the separate Schedule C tells how to compute the self-employment (or social-security) tax.

The new tax does not concern you if you had no income from a partnership, business or profession. And many people with such income are not subject to the tax, including most professional persons, ministers and farmers. A complete list of

NOTE: This is the sixth of 13 authoritative easy-to-follow articles in our 11th annual Income Tax Primer—expert advice for the average taxpayer on handling every item of his return, with the least effort, greatest accuracy—and minimum payment. The author, Richard A. Mullens, is a ranking Washington tax authority and a graduate of the same training course given federal agents who scan your own return.

people and income not subject to the tax is shown on the back of Schedule C.

Note that you may have self-employment income as a member of a partnership. Partnership income itself is computed on a separate return (Form 1065).

This is an information return which shows how the partnership income is divided among the partners. Each partner then reports his share of the income on Form 1040 where it becomes part of his taxable income.

LET'S ASSUME you have income from a business, profession or partnership and it is not the type of income listed under "Exclusions" on the back of Schedule C. Such income must be entered on lines 25 and 26 of the schedule. Follow the instructions for filling in the rest of the lines and you will arrive at the amount of self-employment tax.

The tax will never be more than \$81. It will be less if your self-employment income is less than \$3600 or if you had wages from which social security tax was deducted.

We have already explained briefly how 1951 loss from your business or profession could be applied against any other taxable income. Here is additional information on how such a loss may also reduce your income tax for other years:

If your business deductions exceed your business income, you have a loss. For example, suppose your total income in 1951 from a small business was \$5000 and you had business expenses of \$10,000. You have a

In Hollywood—

Calendar Scene Cut From Film

By ERSKINE JOHNSON

HOLLYWOOD, Jan. 5—Irving Sindler, the prop man, is disconsolate. For 26 years the name Sindler has appeared in every movie on which he's worked. In 156 pictures the name Sindler has popped up on store windows, on book covers, in newspaper headlines and even on a tombstone.

Irving finished Sam Goldwyn's latest, "I Want You," a contented man. In one scene Peggy Dow looked at a calendar. Irving printed the calendar himself. It was from the "Sindler & Son" Bakery."

Then came the blow. The scene was cut from the picture.

"It's gremmies," Irving is moaning. "Gremmies in Hollywood."

MARK STEVENS has ash-canned his \$25,000 nitry act, substituted popular song hits for his special material and teamed up with "The Four of Us," a male vocal group. He will play a series of theater one-nighters on a 50-50 money basis before hitting east coast night clubs.

KATHARINE HEPBURN plays a tennis star in her new movie with Spencer Tracy, "Pat and Mike," and I can hardly wait for the preview. For years I've secretly harbored a desire to see Katie rush into a room, tennis racket in hand, and say:

"Rally, I'd like to rally. Rally, I do."

THERE A buzz that Producer Frank Ross will now make the long-delayed Lloyd C. Douglas best seller, "The Robe," in Rome.

Overhead: Dang, she's got such tremendous shoulder blades that they're calling her Ramrod at the studio. That's Dangar spelled backwards."

THEY NEVER FADE: It's a big year for ex-movie kid stars on the stage. Dickie Cooper's a click on Broadway in "Remains to be Seen." Dickie Moore joins Fredric March in "Autumn Garden," and Terry Kilburn, the moppet of "Goodbye, Mr. Chips," is Marchbanks to Olivia de Havilland's "Cam-

ida."

A FEMALE Rhubarb purred it as a star, noted for her slowly clothes, passed with her small son.

"Ah, Howdy Doody and his mother, Howdy Dowdy!"

STANLEY "STASH" CLEMENTS' first star at Monogram will be "Jet Job," . . . David Gorrey is changing his name to David

Two Win Free Trip to Italy

Two women employees of Charles Mayer & Co., jewelers, have been awarded a free trip to Italy—in a nation-wide store contest.

Winners in the sterling silver window display contest were Mrs. Hilton Burghardt of 4701 N. Capitol Ave., five-year employee, and Miss Jacqueline Dale, 3606 E. Robson St., four-year-worker. Their exhibit is now in the west window of the store at 29 W. Washington.

They put Marilyn Monroe into a pair for a scene in "Clash By Night." She was supposed to look dowdy and unattractive as a canary worker. They also gave her a dirty tee-shirt, mussed her blonde hair and took off all her makeup.

Then the shapely Marilyn wiggled—there's no other word to describe her walk-on stage. The whistles sounded like Saturday night at a strip palace.

"It's no use," groaned Director Fritz Lang. "Let's go to work. What can you do about nature?"

DANNY KAYE'S new recording, "Riley's Daughter," has been banned by the BBC in London. Radio officials objected to one line, which Danny refused to change for the British record market.

PRESS AGENTS at Fox are gulping. They asked Hildegarde Neff, Europe's No. 1 dramatic actress, to pose for cheesecake shots. Garbo-like Hildegarde was in a bathing suit for the British record market.

The trip was awarded by the contest sponsors, Reed & Barton, Silversmiths of Massachusetts. William T. Hulley, sales promotion and advertising manager of the firm, presented winners with certificates yesterday at the Mayer Store.

The local winners, with 21 others, will fly to Rome via Italian Airlines Jan. 26.

PAUL MUNI, facing the cameras for the first time in many years in "A Bottle of Milk" in Rome, is telling pals he'll return to Hollywood to resume his career. He's finally licked his fear complex about remembering lines.

JOEL McCREA's chuckling over a 1930 photograph of himself, found in an old movie magazine, and sent to him by an amused fan. The fan wrote:

"Glad you don't look like this anymore. I guess a horse stepped on your face."

THE GRETA GARBO—Cecil Beaton romance is the third flare-up of the old flame. But now a London newspaper quotes Beaton as once having said:

"She (Garbo) would be a trying companion, continuously sighing and full of tragic gestures; she is superstitious, suspicious and does not know the meaning of friendship. She's incapable of love!"

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THAT NEW SOCIAL SECURITY TAX GIVES ME A LOT OF BENEFITS!

IT'S ALL IN THE WAY YOU LOOK AT IT.

tal gains and losses. It will tell about the new tax break for those people who sell their old residence and buy a new one within a year.

Tax Primer Q. and A.

Q—I have to pay a self-employment tax of \$81. I did not include this tax when I filed my declaration of estimated tax for 1951. Will I be penalized for underestimating my tax?

A—No.

Q—I work for the XYZ Co. I spent \$500 more in 1951 than I earned. Do I have a net operating loss?

A—No, you have to be in business or suffer a casualty loss to have what is called a net operating loss.

Q—I am a member of a partnership that made money, filed a return yet paid no income tax. How come?

A—Partnership income is divided among the partners and taxed to them. The partnership only files an information return.

The next article explains capi-

ture adjustments to the losses. If you have a loss, it is advisable to check the computation with your collector or tax advisor.

Times Amusement Clock

LOVING

"Weekend With Esther" with Robert Taylor and Deborah Kerr at 10, 1, 4, 7

CIRCLE

"Weekend With Esther" with Van Heflin and Patricia Neal at 11, 1:40, 4:30, 7:30, 10:10, and 1:30.

INDIANA

"Distant Drums" with Mariette Hartley and Robert Taylor at 12:25, 3:10, 6, 8:30, and 11:15.

SQUARE

"Streetcar Named Desire" with Marlon Brando and Vivien Leigh at 4:30, 7:30, 10:10, and 11:15.

LONGACRE

"Square" with Robert Taylor and Mariette Hartley at 4:30, 7:30, 10:10, and 11:15.

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