

# The Almanac

## by Tom Zeman

As Fred Halliday's article on Brazil in this issue reminded me, there are several parts of the world besides Southeast Asia where the situation is ugly, American complicity is heavy, and daily news media coverage is poor and apologetic. Perhaps because the need is so great, leftist study groups and publications are especially good on international affairs.

One of the very best Left periodicals on foreign affairs is the monthly *MERIP Reports*, published by the Middle East Research and Information Project. It features in-depth, analytical-historical articles on the Mideast that are intelligently argued, well documented, and decently written. (They are also extremely anti-Israeli.) A issue contains one long (20-30 page) article on a specific country or problem (e.g. a couple of fine articles on oil by Joe Stork), plus occasionally some news shorts or short reviews. A one year subscription costs \$6 (overseas and institutions, \$10). Write MERIP, P.O. Box 3122, Columbia Heights Station, Washington, D.C. 20010.

### [LATIN AMERICA]

*NACLA's Latin America and Empire Report*, published by the North American Congress on Latin America, has strayed away from Latin American affairs recently, devoting some issues to Vietnam or the U.S. Army though their January 1974 issue is about Mexico. Their coverage of Latin America limits itself to the U.S. role there, and avoids strictly internal politics; it is more expose than analysis, though everything is carefully documented. But within those limits, NACLA does a superb job. They are especially good at keeping tabs on U.S. "aid" programs in this hemisphere. The *Report* appears ten times a year, and runs 32 pages an issue. A typical issue contains two or three medium length articles, plus reviews and bibliographies. Subscriptions are \$10 a year for individuals (less for longer terms and more for institu-

tions). Write NACLA East, Box 57 Cathedral Station, New York, N.Y. 10025, or NACLA West, Box 226, Berkeley, Ca. 94701.

There are other newsletters covering three individual Latin American countries—Chile, Brazil, and Guatemala. These three publications concentrate more on the internal affairs of the respective countries, stressing short (2-3 page) reports on the seemingly endless cycle of resistance and repression, and the U.S. role in all that. Although they are fairly brief, all three newsletters are solid in content and attractive in format—none of your sloppy Sixties movement pamphlet style. They're first rate sources on current events in the three countries.

The *Chile Newsletter* and the *Guatemala Report* both run four to six pages an issue—the Guatemala paper comes out 3 times a year, the Chile paper 9 times annually. The *Brazilian Information Bulletin* is longer 20 pages an issue—and publishes quarterly. *Guatemala Report* costs \$3 a year for individuals, \$5 for institutions. Write: American Friends of Guatemala, Box 2283, Station A, Berkeley, Ca. 94702. *Chile Newsletter* asks \$10 for a sustaining subscription, \$3 for a regular, and \$2 for a low income subscription. Write Non-Intervention in Chile, Box 800, Berkeley, Ca. 94701. *Brazilian Information Bulletin* costs \$3 a year for individuals, \$5 for institutions (air mail rates are higher). Write American Friends of Brazil, P.O. Box 2279, Station A, Berkeley, Ca. 94702.

By the way, an international Bertrand Russell Tribunal is holding hearings in Europe this spring on repression in Brazil. Modelled on the famous Russell War Crimes Tribunal on Vietnam held in the late Sixties, this tribunal will inquire into the systematic program of political imprisonment, torture, and murder being carried on by the Brazilian government. Since the fall coup, repression in Chile has been added to the agenda. A conference on the same topic is being held in Madison, Wisconsin, April 4-6. For information about the Russell Tribunal, write COFFLA-CARIB (which stands for Common Front For Latin America and Committee Against Repression In Brazil), Box 426, Hyattsville, Md. 20782. On the Madi-

son Conference, write CALA (Community Action on Latin America), 731 State St., Madison, Wisconsin 53703 or call 608-251-3241.

### [AFRICA]

There's a good, comprehensive magazine called *Southern Africa*, that covers news events in that part of the world. It's a wide-ranging magazine, reporting on South Africa, the Portuguese colonies, Swaziland, and Zimbabwe, and has sections on the U.S. and Southern Africa, the role of International Organizations in the area, plus short news items and book reviews. Again, the focus is on news of repression and resistance, rather than analysis. *Southern Africa* does an especially good job on reporting and excerpting news of the region from the foreign (African and European) press. It comes out ten times a year, runs 34 pages an issue, and costs \$5 a year for individuals, \$15 for institutions. Write Southern Africa Committee, 244 West 27th Street, Fifth floor, New York, N.Y. 10001.

### [TRANSLATIONS]

People's Translation Service specializes in translations of articles of interest to the Left. They're especially useful to newspapers and magazines, but are also handy for individuals wanting to keep up with the overseas press. PTS publishes a twice weekly foreign news service, *Newsfront/International*, and a monthly features service with translations of newspaper and magazine articles. They are especially strong on European and Latin American publications. (Their latest translation for *Ramparts* was the interview with Sartre in the February issue.) Rates for individuals are \$12 for a half year of *Newsfront/International* alone, or \$18 for a half year of *Newsfront* plus the feature service. Higher rates for media and institutions, depending on the type of operation. Write People's Translation Service, 2490 Channing Way, Berkeley, Ca. 94704.

*News of political work, including publications, films, slide shows, etc. should be addressed to The Almanac, RAMPARTS magazine, 2054 University Ave., Berkeley, Ca. 94704.*

## A Tax Guide for the Rest of Us

# If you can't give your papers to the National Archive...

**S**wift said it: "Censure is the tax a man pays to the public for being eminent." If so, that appears to be about the only tax being paid these days by Citizen Nixon and Citizen Reagan. The less eminent among us of course pay a bit more. Noting that 1040 time is again upon us, what follows are a few simple hints to guide you in the preparation of your tax return. These tips are confined to the strictly legal, for a simple reason: tax cheating is highly dangerous, and for little folk, rarely worth the risk.

**General Advice.** Assuming that you want to pay, at most, the minimum taxes required of you, and that like most everyone else in the land, you will be stretching the spirit of the law while yet honoring its letter, you must be selective where you do your stretching. *You must never, no never, conceal income.* Our IRS informants report that nigh onto 99 percent of tax evasion cases are brought against income secreters. Inflating deductions is both more common and more easily forgiven by the IRS's legion of agents: witness a recent deduction for "personal papers." Next: spend some time preparing your tax return, because the savings are worth it, and once you learn the tricks, the harvest will be reaped in each successive year. If you can't bring any enthusiasm or confidence to the task, and if you are earning \$10,000 a year or more, hire your-

self hence to an accountant or lawyer and pay the \$50 or so fee. Avoid the \$5 tax preparers for they know nothing, and a lot of ignorance is a dangerous thing.

**Capitalizing on Baby Sister.** Beginning last year, working parents and guardians can deduct the costs of caring for dependants. To qualify, you must work at least 3/4 time during the month you claim the deduction and the dependant must be a child under 15, or a spouse or other dependant who is physically or mentally incapable of self-care. You must also be maintaining a household—paying 50 percent or more of the rent, groceries, utilities, taxes and insurance of the household. Deductible expenses are limited to \$400 a month, and to get it that high you need three or more dependants under care. One kid gets you a maximum of \$200, and you cannot hire granny or any other close relative.

If you think you might qualify for this deduction, add up what you paid for housekeepers, nursery schools, transportation, babysitters, day camp, etc., and then check out the fine print in a tax manual (Lasser's "Your Income Tax" [2] is good, as is the book the IRS publishes called "Your Federal Income Tax"). You will need form 2441, not in the package of forms sent you by the IRS.

**"C" Stands for Cottage.** Schedule C is not included in that little package of forms they sent you, but is easily obtained by a phone call to your local IRS office. This form is used for professional and business income and expense, including little cottage industries which are often nothing more than disguised hobbies. The rich use this form to write off their Bahaman vacations, hobby farms and other fictions, and the poor can more modestly use this form to write off the *lumpen* equivalents—pottery, weaving, writing, research, whatever.

Since business losses are deducted from gross income, rather than simply taken as deductions by those who itemize their deductions, business losses are especially valuable to little taxpayers who take the standard ten percent deduction and do not itemize. If that's confusing, read it again.

What's a business and what's a hobby? There are two tests: you must have *intended* to make a profit from

the activity, and you must actually *make* a profit in two out of every five years. If this is a new business, odds are you can lose money for awhile without causing the IRS computer to tilt, but be prepared a few years down the line to have your business losses thrown out if you should be audited. Your intentions may be inferred by your conduct of the business, and doing such things as getting a state resale license, selling a few pieces of your work or your time, printing some letterhead stationary, etc. is all to the good. If you decide that you qualify as a businessperson, pick up Schedule C, buy a copy of Lasser, turn to page 52, and invite your neighbors in. You will be amazed and delighted with the variety of things that can and are deducted by your fellows in the business community: entertainment, travel, gifts, employee recreation. On the other hand, if yours was strictly a hobby, you do not qualify to sup at this table.

**Wage Slave Quarters.** Most any expense that your job required of you, and your boss did not reimburse you for, is eligible for deduction. Since these deductions come off your gross income, they are usable by taxpayers who do not have enough deductions to itemize them (that is, those who take the ten percent standard deduction). A favorite candidate is that room in your house which you use as an office. To qualify, your boss must require you to use your home for business purposes, but this does not mean that you need do anything more than use a room as an office for yourself. The calculation is fairly simple: determine what percentage this room is to the total living space of your house or apartment, and apply that percentage to the actual costs of rent, utilities, and casualty insurance premiums, housepainting, maintenance. If you use the space, say, half-time, divide your answer in half and claim that as a deduction. Use form 2106.

**Bad Debts.** These are deductible, up to a total of \$1,000 per year. The debt need not be related to business in any way—it can be a loan to your brother-in-law (but not to your children, for the IRS narrows its eyes on those). The test of whether there really was a debt that went bad will include some evidence that a debt actually existed,

by Robert Kaldenbach

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