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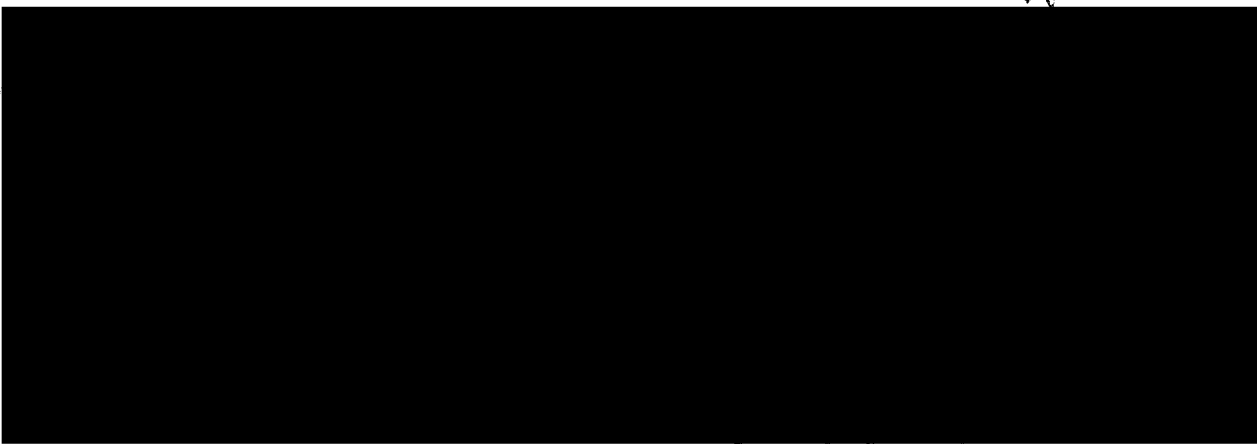
It's Income Tax Time

Reporting and paying of income taxes are the personal responsibility of the individual employee. ~~The Organization~~ ^{will} ~~has~~ ^{have} a direct concern, however, in an employee's failure to meet his legal obligations promptly and in a manner compatible with his cover status, because of the security and cover hazards involved. Employees overseas especially should familiarize themselves with the requirements of States or other taxing jurisdictions to which they may have obligations.

Federal tax returns and estimated returns are due 15 April 1959. U.S. citizens living overseas on 15 April have until 15 June 1959 to file, provided/ they pay ^{six} percent interest on the tax due from 15 April until the tax is paid.

of Income tax returns for States and other taxing jurisdictions vary and each employee should ~~determine~~ the due dates and requirements ~~according to his tax obligations to any such taxing jurisdiction~~ ^{get this information} through his administrative officer or chief of installation, through the local embassy, or if necessary by direct correspondence with a particular ^{taxing} jurisdiction.

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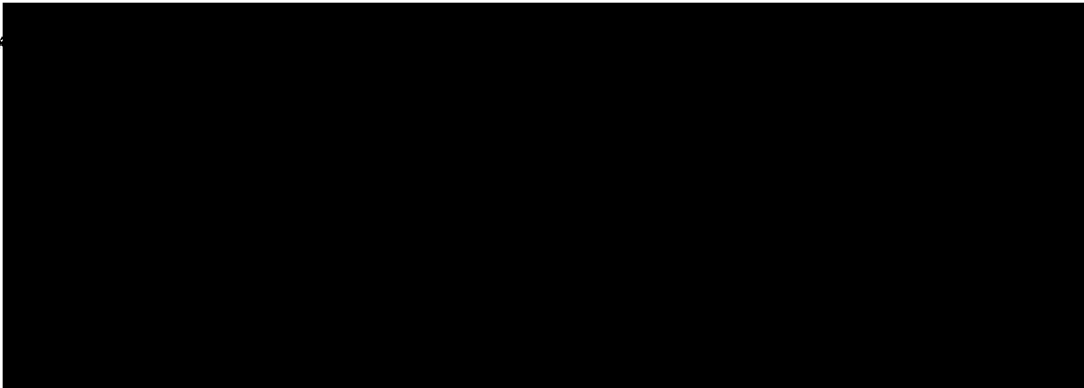


Some new provisions of Federal tax law of importance to employees are:

11 The technical requirement to include as income amounts received as reimbursements for travel expenses and to deduct therefrom actual expenses does not apply to employees receiving per diem not ^{over} ~~in excess~~ of \$15 per day or mileage not exceeding 12½ cents per mile for travel within the continental U.S.. Also, the requirement does not apply to travel outside the continental U.S. if the reimbursement of per diem is not ~~in~~ ^{more than} ~~excess~~ of 125 percent of the per diem rates specified in the Standardized Government Travel Regulations, Appendix I, ~~as~~ revised, and ~~as~~ also stated in R and .

25X1A

12 The simplified Form 1040A may now be used if the gross income is less than \$10,000, is reported on Forms W-2 with no more than \$200 of other wages, interest, and dividends, and the standard (10% ^{percent}) deduction is taken.



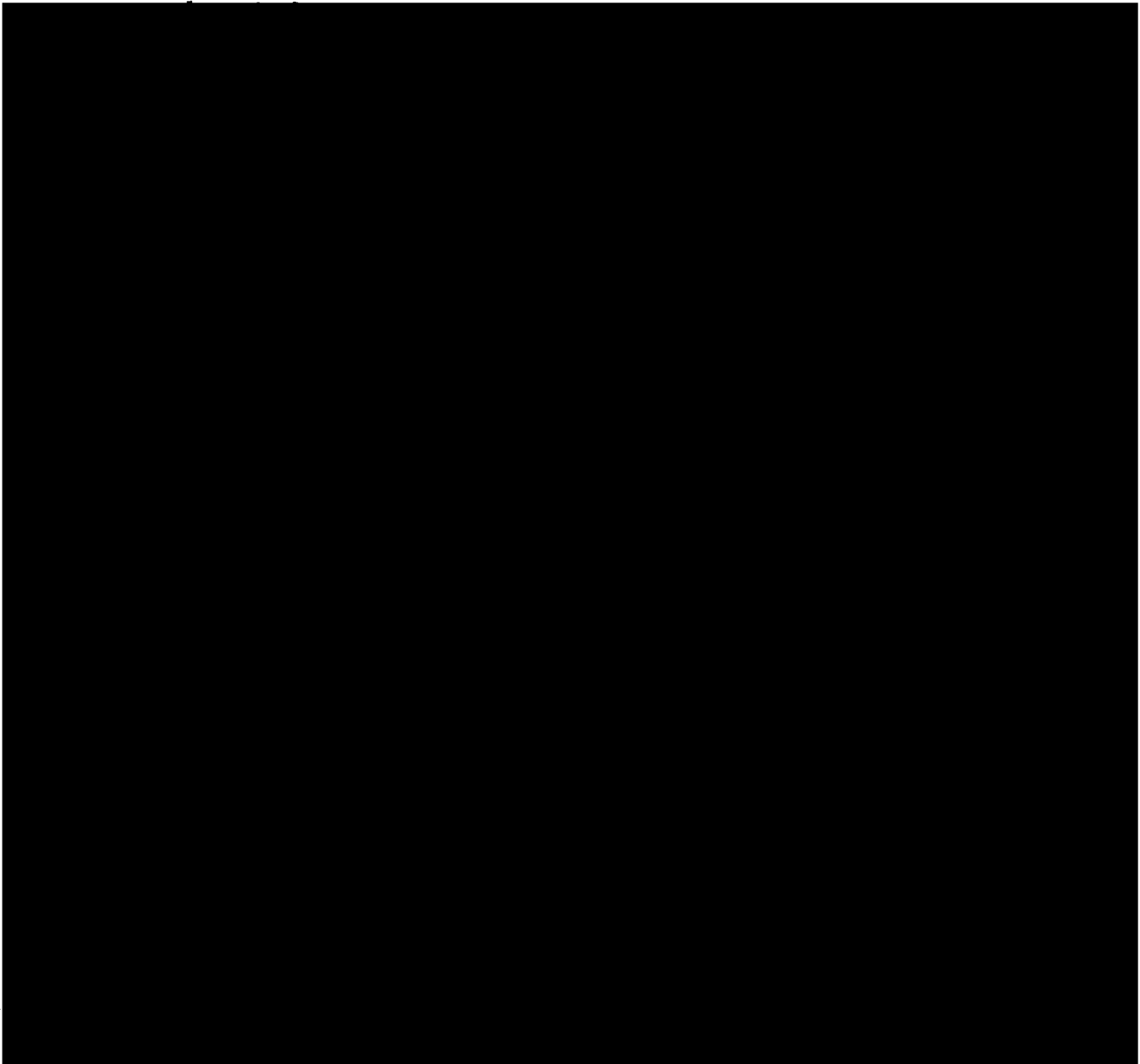
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25X1A ~~The~~ Notice ^{No} [redacted], dated 16 January 1959, and book
 25X1A dispatch No. 1071, dated 30 January 1959, provide additional
 information. Instructions for filing [redacted] tax returns are 25X1C
 25X1A contained in N [redacted] dated 12 March 1955, and [redacted] 25X1A
 dated 26 November 1954, and change 1 thereto dated 18 April 1955.

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