MIT Physics Lab Procedures Detailed By New Book

Richard C. Levine, a teaching assistant in the Electrical Engineering Department, has published a book about the physics laboratory procedures at Tech. The book, which is intended to help students and professors with the experiments and procedures in the laboratories, has been well-received by the academic community.

The book, "Physics Lab Procedures at Tech," covers the experiments and procedures in the laboratories, including safety guidelines, equipment usage, and data analysis techniques. It is designed to be a comprehensive resource for students and faculty, providing clear and concise instructions for each experiment.

The book is divided into several sections, each covering a specific area of physics. The sections include mechanics, electricity, magnetism, optics, and quantum mechanics. Each section contains detailed instructions, diagrams, and examples to help students understand the concepts and procedures.

Levine, a graduate student in electrical engineering, has been involved in the development of the laboratory courses and has been a teaching assistant for several years. He has a strong background in physics and has been recognized for his outstanding teaching skills.

Levine's book has received positive feedback from both students and faculty. It is highly recommended for anyone involved in physics laboratory courses.

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Position involves the writing, editing, and cataloging of abstracts on the literature pertaining to the Solid State (special emphasis on crystal growth and phase study materials).

Send resume to:

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Raeke Of IRS Clarifies Tax Laws On Students

By Anthony Pappas

In the federal tax system there are special provisions dealing with students, scholarships, and related matters. An interview with Mr. Henry Raeke at the District office of the Internal Revenue Service clarified many points.

The provisions under which a parent may claim a student as an exemption are precisely defined. It is obvious that if a student attends school in the spring and fall he can usually be claimed as an exemption.

But what happens if he graduates in June and after a summer vacation starts in work? Mr. Raeke stated that a student may be claimed as an exemption even when he has an income of$500 provided he has been during some part of each of five calendar months a full-time student in an educational institution, which maintains a regular faculty and curriculum.

However, the father must actually provide more than one-half of the support for the student for the year. For example, if the student earns $500 after graduating, but his father can show that he has spent $500 for the student's support, then he may claim an exemption.

The student is required to file his own return on which he claims one exemption and pays a tax of approximately $50. If the father can show he spent only $500, he may not claim the student as an exemption, since he furnished less than one-half of the support.

A tax return must be filled when the gross income exceeds $600 or if a side business results in more than $400 of net income after the costs of the business have been deducted. If a taxpayer has overpaid his taxes, he should file a request for a refund.

Scholarships and Fellowships

Scholarship and fellowship grants are generally tax-exempt within limitations. If any part of a grant is not spent, then it must be included as income.

If you are a candidate for a degree, there is no limitation on the amount of the grant which is excluded from income, except that you may not include any portion of the grant which is attributable to teaching, grading papers, research, or other services in the nature of part-time employment, unless such activities are also required of all candidates for a particular degree. Full-time grants are exempt unless the three grants are for lecturing or other compensatory services.

If you are not a candidate for a degree, the amount which is excluded from income each year may not exceed $30 times the number of months for which you receive the grant during the year. The number of months for which this exclusion is allowed is limited to 36 during your lifetime. The month need not be consecutive.

If you are not a candidate for a degree the grant must be made by a governmental agency or body of a non-profit organization which is exempt from Federal income tax, a foreign government, or certain international organizations.

Mr. Raeke pointed out that the interest on loans is deductible. For this the long-term return, 1099, must be filed and itemized deductions claimed. Unless these deductions are more than 10% of your income, you would not benefit by itemizing. The standard deduction is 20%.

Educational Expenses

Educational expenses are deductible under certain strict conditions. They can be deducted if incurred primarily for the purpose of:

1) Maintaining or improving skills required in performing the duties of your present employment or other trade or business;

2) Meeting the express requirements of laws or regulations for keeping your salary, status, or employment.

For example, if you are a teacher with a bachelor's degree and the state government passes a new law requiring all teachers to have master's degrees, you are entitled to a deduction for expenses incurred in obtaining the Master's degree.

However, if you decide on your own that it would be a good idea to get a master's degree which is not required, the expenses are not deductible.