

GENERAL SCIENCE

Tax Bite on Fellowships

Internal Revenue Bureau may take away long-standing tax exemptions of millions of dollars in fellowships. One man working full time on problem.

► THE INTERNAL Revenue Bureau is planning to take away the long-standing tax exemption of millions of dollars in fellowship gifts given each year by foundations and large corporations to increase basic scientific and cultural knowledge.

One man has been assigned by the Bureau to work full time on fellowships. It is believed that they will be judged by two rulings. The first declared that all fellowships for research or study after the doctorate degree were to be considered as income and therefore taxable.

The second, made last summer, upset precedents of 27 years in the tax-exempt status of the well-known John Simon Guggenheim Memorial fellowships. This ruling was made as the result of an appeal from the first ruling by the Guggenheim Foundation. Now, all of the \$750,000 a year given to scientists, artists and writers as gifts by this foundation is taxable as income.

The ruling means that the government stands to gain more income, but it also means that the multi-million dollar fellowship programs in the country will be jeopardized. It upsets years of precedent during which such fellowships were looked upon as gifts by the Internal Revenue Bureau and, therefore, tax free.

Taxable as income under the new ruling was an assistant professor of physical chemistry who received \$3,000 for a nine-month period of research in the field of structural chemistry. Also taxable was the \$3,500 a writer received to finish a novel, the \$3,500

a scientist received to study the physiology and biochemistry of aquatic fungi, and the \$3,500 given for research into the relations between government and economic processes.

It is believed that the new ruling was the result of investigations which showed that some universities and corporations were taking advantage of the tax-free status of fellowships. There was one case where a corporation was paying a scientist \$8,000 a year to do a specific job, from which the corporation benefitted. The corporation called it a "fellowship."

The new ruling contrasts with the practices of Canada and many other nations, in which such gifts as the Guggenheim fellowships are tax free.

The Internal Revenue Bureau will, a spokesman said, decide cases on an individual basis. However, if the Guggenheim ruling is any criterion, fellowship gifts from the Rockefeller Foundation, the Atomic Energy Commission, the National Research Council, the new National Science Foundation, E. I. du Pont de Nemours & Co. and other large organizations stand in almost certain danger of being taxed as income.

A sort of prelude to this ruling was an early ruling by the Bureau that Fulbright scholarships would be taxable as income. However, it is understood that the State Department persuaded the Treasury Department to reverse this ruling.

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ENTOMOLOGY

Sterile Mates Eradicate

► FOOLING FEMALES with sterile mates is a revolutionary method of insect eradication about to be field tested by the U. S. Department of Agriculture.

The insect to be eradicated is the screw-worm fly which produces maggots that infest cattle in Florida and nearby states. X-ray treatment will cause the pest's sterile condition.

The males to be sterilized will be laboratory-raised and treated. They will be distributed by airplane in the area where the screw-worm is found. They will mate with the females but the eggs produced by the female will not hatch. This has been proven by laboratory tests. The female fly mates only once, and, if mated with one of the sterilized males, none of the 300 eggs she lays in her lifetime will hatch.

Cage tests indicate that when there are five to ten times as many radiated as normal males in a mating area, eggs from most females are infertile. In southeastern states, winter weather usually causes the death of most of the screw-worm flies but some overwinter in central and southern Florida. It is in these hard-hit areas where the proposed field tests with sterile males will be made.

In nature the screw-worm develops only in the living flesh of animals, but federal entomologists have found a way to mass produce them in the laboratory. The proposed plan involves the production of millions of them each week, irradiating them on their sixth pupal day and distributing the flies, when hatched, over infested areas by airplane.

Present irradiation is with the X-ray, but arrangements have been made with the Atomic Energy Commission for tests of atomic radiations as sources of sterilizing rays which might prove equally effective and less expensive. Later testing will use the cathode ray. The expectation is that this distribution of sterile males will have to be continued over a two-year period to result in screw-worm fly eradication.

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METEOROLOGY

Wyoming Holds Record For Coldest Weather

► SO YOU think it's cold these days?

Well, on Feb. 9, 1933, at Riverside Ranger Station, Wyo., the temperature hit minus 66 degrees Fahrenheit, the coldest it has ever been in the United States.

As a matter of fact, the thermometer has hit minus 60 or below only ten times since such records have been kept. Montana originally held the record—four times at places in Montana between 1885 and 1905 the temperature has gone down to minus 60 or less. Since then Montana has given way to Wyoming, Idaho, North Dakota and Colorado.

Latest drop to minus 60 occurred last winter, Feb. 1, 1951, at Taylor Park, Colo. A compilation of these low temperatures appears in WEATHERWISE (Dec.)

Science News Letter, December 29, 1951

PUBLIC HEALTH

Change Rules for Importing Parrots

► A PARROT, love bird or parakeet may now be brought into this country as a pet after its owner has had the bird abroad only four months instead of the two years previously required by Federal quarantine restrictions.

Changes in the regulations on importing the voluble birds from abroad were effective Dec. 15.

The new regulations apply to all members of the psittacine bird family, known as carriers of psittacosis, or "parrot fever," an acute respiratory disease that is easily transmitted to humans. They include parrots, Amazons, Mexican double heads, parakeets, African grays, cockatoos, love birds, lorries and lorikeets. Recent studies have shown that psittacosis is found among birds other than members of the psittacine family.

Other quarantine regulation changes remove the eight-month minimum age limit on birds imported for use by zoos and research institutions. Added to the requirements is the signing of an affidavit that the birds are being imported as pets, are not to be resold and that no other birds have been brought into the country as pets by the owner in the preceding year.

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