YOUR INCOME TAX-3.

Now About Those Deductions

Then come the personal de-

On Page 3 of Form 1040 are

personal deductions:

Most nonfederal taxes; fire,

THE PIKE

Strawberry

ICE CREAM

138 S. LIBERTY

(Third of Six Articles) By FRANK O'BRIEN

WASHINGTON (AP)-You do not have to pay income tax on all the money you earn. The law provides deductions for expenses and dollar limits); group hospitalizaexemptions of \$600 each for most persons, including yourself, who tion premiums; alimony or seplive off your income. Together, they are a kind of nontaxed living arate maintenance ordered by a culture announced Wednesday.

There are two kinds of deduc-

First, there are business ex-penses. You take most, but not always all of these out of your income to find your adjusted gross income. Second come personal deductions which you subtract from your adjusted gross income to find your net income. (Then you subtract your exemptions to find your net taxable in-**Business** Expense

There are three kinds of business expense.

1: You may deduct all the "or- from which you get rent and dinary and necessary" expenses capital losses up to \$1,000, except FAMILY BREAKS BONES of any business you operate, or that a loss in selling your home of your trade or profession. You does not count. It is not deductireport them on a special form ble. called "Schedule C" which you You can make all such deduc-Then you summarize them on 1040. Page 2, Form 1040.

2. An employe may deduct cost ductions. of meals and lodgings when he Itemized Expense is away from home on his employer's business, but not unless listed six headings under which he stays overnight. He can also personal expenses can be itemdeduct business transport costs ized. You can ignore itemization whether he stays overnight or and take the standard 10 per not, although this does not use cent. But that is limited to \$500 ually include going to and from for married people who file sep-

arately and \$1,000 for others or There is a technical gimmick joint returns. in putting such expenses on the If your itemized personal extax form. You must add to your penses are larger than 10 per income what your employer re- cent you can save money. This paid you for such expenses. Then will add a few steps in figuring you deduct the actual expenses your tax. whether more or less than what Here are the main authorized

3. Other expenses like journals, magazines and business enter- storm and theft losses; what you tainment costs may be deducted give religious and charitable orto the extent that your employer pays them back to you. (If they are not paid back they may be

deducted as personal expenses.) The add and subtract rules apply here as with transport costs. with this difference: You may deduct from your income only the

amount repaid to you, not more. In addition you can deduct expenses connected with property your adjusted gross income up to lot grade certifications out of specified limits given in the in- Oregon in the first half of the structions (if you are over 65 you current fiscal year were 1,204 get all medical costs up to the off from the last half of 1952, court; union dues. Expenses repaid by insurance are not deduc-

(Tomorrow: Your Exemptions)

HORNETS PREDICT SNOW? LACONIA, N. H. (AP)-City Engineer Arnold O'Mara is prepared for a heavy snowfall this winter. He found a hornets' nest atop a 40-foot utility pole. O'Mara insists that hornets build nests high enough to keep above snow and they are the "only sure guide"

MARION, Ind. (AP)-It's four down and one to go for the P. R. Karnes family. First Mrs. ean get from post office or bank. tions and still use short Form Karnes broke her right foot. Ronnie, 7, cracked his left ankle. The father broke a rib, and then

> POOR BOY SANDWICH NORTH'S 1170 Center



Carlot Grade

Certifications

On Fruit Drop

Fresh fruit and vegetable carlot grade certifications out of

the State Department of Agri-

end of 1953 total 21,558 cars.

Inspections from July 1 to the

December commodities move

ing under the federal-state inspection certificates were high-

er than in December, 1952 by 150

Potatoes continued to domi-

nate the shipping point inspec-tion records, W. L. Close, state

supervisor reported, with 2,226

carloads moving out in Decem-

ber which was roughly 350 cars

over a year earlier.

carlots.



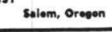
Hemorrhoids

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Fally-developed reast expands each coffee bean in M.J.B's rich blend. This brings out more flavor, and increases wolume, too ... gives you 2 to 8 measures more per pound than other brands.



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REG. 2.98 MEN'S PAJAMAS Plisses or flonnels. Broken sizes	REG. 3.98 ORGANDY CURTAINS White organdy. Wine or green trim
REG. 4.98 SHIRT & SLACK SET Corduroy slacks with flannel shirt	REG. 98c ASSORTED YARDAGE Broad assortment. Hurry for these values 38
GIRLS' COAT AND LEGGING SETS All wool. Sizes 1 to 4, assorted patterns . 1/3 off	REG. 9.98 CHENILLE SPREADS Rich sculptured spreads. Colors
REG. 4.49 CHILDREN'S SLICKERS Yellow slicker raincoat with hat	REG. 1.98 ASSORTED YARDAGE Choose from seersuckers, denims and others 689

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