

## Ratio Used by IRS In Setting Aside Returns for Study

For the average taxpayer living in Jackson county, what are the odds against his Federal income tax getting a thorough going-over this year by the Internal Revenue examiners?

What determines whether his return will get no more than a once-over lightly?

To an extent, the luck of the draw will decide. A certain proportion of all returns, taken by lot, will be scanned closely. The proportion will be greater this year than last because the IRS has a larger staff and more high-speed equipment at its command.

### Will Have Guides

The examiners will have before them, also, certain guides. A principal one concerns the amount of reductions listed in a return in relation to the amount of in-

come reported. If the ratio seems to be unusually high, the return will be set aside for detailed checking.

In such cases, the taxpayer may be called in to explain and to substantiate the deductions.

What is "normal" for deductions? A study made by the Commerce Clearing House, an authority on tax and business law, on the basis of the 25 million returns in which deductions are itemized, gives the answer as it applies locally.

It shows that most families in the United States that have gross incomes of the size reported by the average family in Jackson county, \$7,136 a year, list deductions of \$1,390. It is made up of contributions totaling \$239, interest payments, \$442, taxes of \$420 and medical expenses, \$285.

Local families with larger incomes have more leeway in the amount of deductions they may claim without causing IRS eyebrows to raise.

At the \$12,000 income level, the deductions may total \$2,050 without exceeding the average.

Families in Jackson county with incomes of only \$4,000 which is below the local average, may claim not more than \$825 to stay within the normal.

The Commerce Clearing House emphasizes that the figures are averages only. Conforming to them goes not mean that a return will not be challenged nor does exceeding them mean that it will be disallowed. Adequate records must be available to back up all claims.

## Clean-Up Rules for Building Posted

Eagle Point—Clean-up rules for both operational use and monthly clean-up use of the Eagle Point Scout Community building were posted in the building last week.

According to Donald Kimmel, who acted as chairman at the meeting, the executive board suggested and discussed possible solutions for a better method of keeping the building clean since poor results have been noted in the past.

The possibility of furnishing trailer space behind the building along with utilities in return for custodian work is being studied further.

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