

THE GATE CITY JOURNAL

DUANE R. ALTERS - - - - - Editor and Publisher
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INCOME TAX FACTS No. 6
Don't Forget Job Expenses, Home and Car Deductions

(This is one of a series of articles on income tax changes. The articles are based on information provided by the American Institute of Accountants and the Oregon Society of Certified Public Accountants.)

What difference does it make whether you take a federal income tax deduction before or after determining your adjusted gross income? Plenty. Certain deductions can be taken before you arrive at your adjusted gross income, from which you can still deduct 10% as a standard deduction instead of itemizing any other deductions.

For example, a business man can deduct his reasonable and necessary expenses for travel that keeps him away from his home city overnight before arriving at his adjusted gross income. So can an employee when traveling for his employer. This was true under the old law and remains in effect.

The employee was at a disadvantage, however, when deducting other expenses in connection with his work. These could not be treated the same way—unless they were reimbursed by his employer (in which case, the reimbursement would be counted as income). Otherwise, he could only deduct such expenses among his itemized deductions. If he used the 10% standard deduction he would lose them entirely.

Transportation Expenses
The new law allows the employee to deduct before determining adjusted gross income all his transportation expenses in connection with his employer's business. These include fares, automobile expenses, and (if in connection with overnight travel) meals and lodging.

Employee's expenses other than these can only be deducted if the standard deduction or tax table is not used. The expense of commuting between home and place of work is not deductible at all.

An "outside salesman" (one who usually works away from his employer's place of business) can deduct all his business expenses before arriving at adjusted gross income, just as if he were in business for himself.

Automobile Deductions
To deduct automobile expenses in connection with business travel you should first add up the total cost of maintaining your car, including depreciation, gasoline, oil, repairs, garage rent, etc. Divide this total by the number of miles you drove in 1954 to find the average cost per mile, then multiply this by the number of miles you drove your car for business travel only. This will give you the amount you should deduct for business use of your car.

Even if you don't use your car for business, there are still some deductions you can take if you don't use the standard deduction or tax table. For example: state and local sales taxes on purchases of car, auto registration fee, state gasoline tax, and losses from an accident not due to your "willful negligence" and not covered by insurance.

Home Owner Deductions
If you purchased a home during 1954 you probably agreed with the previous owner on a schedule of adjustments for taxes, insurance, water rates, and similar items. Under the old law you were not allowed to deduct any of the property tax if it was a lien on the seller at the time of sale.

The new law says: you and the previous owner can deduct this tax in proportion to the number of days of the property tax year that each of you held the property—whether or not you agreed to apportion the tax. You are considered to have paid your share of the tax when you bought the home. This applies to any other real estate you may have purchased.

Other deductions for a home owner include: the interest portion of your mortgage payments, real estate tax paid directly or through the bank, interest on FHA home improvement loans and other loans, and damage caused by fire or other casualty.

If you sold your home at a profit in 1954 read the tax instructions carefully to see how you can avoid a home costing no less than the net proceeds of the sale of your former home.

Additional Information
Be sure to read the official instructions. You can also get help from the Internal Revenue Service, which urges you to consult only qualified advisers.

Next article: Medical Expenses and Other Deductions.

Nu Acres News

Farmerettes Club

Mr. and Mrs. Winnie Unwin attended a pinocle party at the IOOF hall Saturday evening in Nyssa.

The Fellowship class of the Brethren church was entertained at a party at the home of Mr. and Mrs. Floyd Holton on Thursday evening.

David and Dan Stokes have had a siege of the mumps.

Mr. and Mrs. Barney Conner and family of New Meadows called at the Jay Conner home last Friday evening.

Felix Herold returned home after spending 5 days in the Payette hospital.

Mrs. Bud Mootz called at the Omar Betts home Thursday afternoon.

Mrs. W. O. Unwin was in Caldwell Monday.

Marilyn Bejts has the mumps on both sides.

Those from this community attending the 8th grade skating party Friday evening at Ontario were, Donna Nedbalek, Marilyn Evans, Tony Bottom, Darrel Hayes and Gary Betts.

Mr. and Mrs. Le Roy Howard and children left Friday to visit with their parents in Idaho Falls and with his parents in Salt Lake City.

Mr. and Mrs. Henry Conner and girls called Sunday afternoon at the Jay Conner home.

The Farmerette club will meet March 16.

Mr. and Mrs. Rinhold Stohler and family were dinner guests of his brother, John Stohler and family of Ontario Sunday.

Mrs. Calvin Kersey was surprised Saturday by a telephone call from her son, Jon Needs in Nebraska who has been in the army and was discharged from Camp Carson. He will be home in about 1 1/2 weeks.

Mrs. Cecil Evans was taken to the Caldwell hospital last Tuesday.

The Nu Acres Grange held their regular meeting Thursday evening. Guest speaker A. A. Bershears of Weiser, gave a lecture on insurance.

Mrs. Mary Kemmis was taken to the hospital in Nyssa Friday.

Callers Sunday afternoon at the Rollo Mills home were Rev. and Mrs. Torrence of Payette and Mr. and Mrs. Clyde Dale of Oregon Slope.

Regular square dances will be held Saturday night March 12, at the Nu Acres hall. It will be a box social and all ladies are asked to bring a box.

Sunday dinner guests at the home of Mr. and Mrs. Calvin Kersey were Mr. and Mrs. Dave Harris and daughter, Carla, and son, Jim, who was recently discharged from the army of Caldwell, Mr. and Mrs. Clifford Ker-

Methodist Church News

The people who start trouble never start a revival.

Last Sunday at 1 p. m. about 150 members of the church and friends gathered in the church basement for a farewell potluck dinner for Mr. and Mrs. Carlos Buchner and family and Mr. and Mrs. U. H. Neiger. The Neiger's daughter, Janell, was absent because of illness. Everyone enjoyed the good time and abundance of good eats. The Rev. Vernon Taylor was in charge of the short program. Lee Snider, son of Mr. and Mrs. Clyde Snider, who has spent three years in the United States Air Force in Europe gave a very interesting talk, relating some of the very interesting places he had visited while there, including the coronation of the present Queen Elizabeth of Britain.

Hugh Tobler presented gifts to the honored guests, to the Buchners a silver tray and a sharpener to go with the carving set given them Thursday night by the choir, of which both are members.

The Neigers were presented with an automatic coffee maker. Mr. Buchner is chairman of the board and Mrs. Buchner has been pianist for a number of years, besides taking an active part in the W.S.C.S. and other church activities. Mr. Buchner has been transferred to the management of Everybody's, Inc. in Ontario and they will make their home there.

Mr. and Mrs. Neiger have already moved to Boise where they are operating an ice cream and snack shop on the Bench. Both families have been very active in the church and will be greatly missed. We wish them God-speed.

Friday evening, Mar. 11, the fellowship committee of the building studies, under Mr. At-

ney and family, Mr. and Mrs. Orville Kersey and family, Mrs. Rosa Needs and Mr. and Mrs. George Needs and family of Caldwell.

Mrs. Frank Nedbalek visited at the home of Mrs. George Grasmick of Caldwell Wednesday evening.

Mrs. Eggert Oft and Mrs. Floyd Holton called on Mrs. Douglas Wylie of Fruitland Saturday.

J. LONG LEAVES FOR SCHOOL
Jack Long, son of Dr. and Mrs. John Long, left last week for Los Angeles, Calif., to attend Northrup Technical college, where he will complete his civil aeronautics degree.

tebury, will meet at 8 o'clock. All members of this committee are urged to attend.

Mr. Taylor will continue with his series on the sermon on the mount Sunday morning at 11. His topic will be "Life That Does More." Read Matt. 5:43-48.

The special evening service at 7:45 will feature Dr. P. Malcomb Hammond, district superintendent of the Eastern District of the Idaho Conference with offices in Boise. This will be a good service—plan to attend. Dr. Hammond has been pastor, professor and popular youth speaker from coast to coast.

Saturday, Mar. 12, the junior high M.Y.F. (7th and 8th graders) will meet at the church at 1 p. m. and will enjoy a swimming party at Given's Hot Springs.

Tuesday morning prayer groups will continue to meet during Lent. Watch the bulletin for list of homes.

Wednesday, Mar. 16, children's church school at 4 p. m.

Wednesday, Mar. 16, mid-week services at 8 p. m. Place to be announced later.

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CHURCH NOTES

ST. PAUL'S EPISCOPAL CHURCH
The Rev. Carl H. Gross, Ph. D.
SUNDAY:
9:30 a.m., Sunday school.
7 p.m., Evensong
Holy Communion, First Sundays, 7 p.m.
WEDNESDAY:
9-11 a.m. Kindergarten.
7:30, YPF.

ASSEMBLY OF GOD
Rev. A. F. Stubblefield, Pastor
South 2nd and Reece Ave.
SUNDAY:
9:45 a.m. — Sunday school.
11:00 a.m. — Morning worship.
7:00 p.m. — Young People's service.
8:00 p.m. — Evangelistic service.
WEDNESDAY—
8:00 p.m. — Prayer service.

CATHOLIC CHURCH
Park Avenue and Third Street
Rembert Ahles, O. F. M.
Mass—Sunday at 8 and 10 a.m. and daily at 8 a.m.
Saturday, 10 a.m. — Catechism classes.

CHURCH OF THE NAZARENE
Robert Jackson, Pastor
414 Good Avenue
10 a.m.—Sunday school.
11 p.m.—Morning worship.
7 p.m.—N.Y.P.S. and Junior meetings.
7:45 p.m.—Evangelistic service.

FAITH LUTHERAN CHURCH
Fifth Street and Park Ave.
John L. Briehl, Pastor
SUNDAY:
10 a.m.—Sunday school.
11 a.m.—Divine worship.
FRIDAY:
8 p.m.—Lenton services.

MISSIONARY BAPTIST CHURCH
M. J. Duncan, Pastor
10 a.m.—Sunday school.
11 a.m.—Morning worship.
8 p.m.—Evening worship.
Wednesday, 8 p.m.—Prayer service.

L. D. S. FIRST WARD
Charles Mann, Bishop
9:15 a.m.—Priesthood meeting.
10:30 a.m.—Sunday school.
8:00 p.m.—Sacrament meeting.
Tuesday, 2 p.m.—Relief society.
Wednesday, 4 p.m.—Primary.
7:30 p.m.—M. I. A.

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CHOIR PRACTICE SET
Practice for Monday evening for the Community choir will be held at the Christian church at 8 p. m. Mrs. June-Marie Wyckoff, director, said that from now until Easter Sunday, at which time the concert will be given, prompt and regular attendance will be expected.

L. D. S. SECOND WARD
Lloyd Lewis, Bishop
Sunday
Priesthood meeting, 9:15 a.m. Sunday school, 10:30 a.m. Sacramento meeting, 7:30 p.m.
Tuesday
Relief society (sewing day, 2nd Tues.) 1:30 p. m.
Wednesday
Primary, 4 p. m. MIA, 8 p. m.

BRETHREN CHRISTIAN CENTER MISSION
East 2nd and Ehrgood
10 a.m.—Sunday school.
11 a.m.—Morning worship.
7:30 p.m.—Evangelistic service.

COMMUNITY METHODIST CHURCH
Vernon L. Taylor, Minister
9:45 a.m., Sunday school for all ages.
11:00 a.m., Morning Worship.
7:00 p.m., Family Fellowship, including Methodist Youth Fellowship.
4:00 p.m., Wednesday, church school for children, 4 years through sixth grade.
8:00 p.m., Wednesday, midweek meeting for youth and adults.

FIRST CHURCH OF CHRIST
H. H. Powell, Minister
Res. 414 Ennis Phone 3384
Bible school—10 a.m.
Worship and Communion—11 a.m.
Mid-week service—8 p.m.
C.Y.F. Sunday evening—7 o'clock.
Evening services—8 p.m.

ADRIAN COMMUNITY CHURCH
(United Presbyterian)
Henry E. Moore, Pastor
10 a.m.—Bible school.
11 a.m.—Morning worship.
11 a.m.—Junior church.

CHURCH OF CHRIST
Parma, Idaho—McConnel Ave.
Rev. Hale Miller, Minister
10 a.m.—Bible study.
11 a.m.—Morning worship.
8 p.m.—Sunday evening service.

OWYHEE COMMUNITY CHURCH
Rev. Kenneth Himple, Pastor
Phone 2737
10 a.m.—Sunday school.
11 a.m.—Morning worship service.
7 p.m.—Young people's meeting.
8 p.m.—Evening worship.

Adrian Presbyterian Church Notes

Mary and Martha Missionary society will meet with Mrs. Reuben Graham Thursday afternoon, 2 p. m., Mrs. Bill Toomb, assistant hostess.

There is a correction on the date set for the fun night. It will be Thursday night, Mar. 31. Each group and organization that is planning to have a part, get all necessary things ready.

The young peoples group from the Adrian church joined with the young peoples' groups from the Parma and Roswell churches last Sunday evening in the meeting at the Parma Presbyterian church. For refreshments the girls from the Roswell church had fixed box lunches. A small fee was paid by the boys for the lunches, the money to go toward buying choir robes for the young people of the Roswell church, whose robes were burned in the fire which destroyed their church last winter.

The Adrian young people joined with the Nampa United Presbyterian young people in a roller skating party at the Nampa skating rink last Thursday night.

The church board will meet Thursday night at the M. L. Judd home in Newell Heights.

ASSOC. CLUB MEETING TO BE HELD IN VALE

Nyssa women are urged to attend the Associated Women's club meeting in Vale Saturday at the Vale grade school. Registration has been set at 10:30 a. m. and a planned potluck dinner will be served at noon. Women planning to attend should contact their club presidents. Roll call in the afternoon will be held, when women will give details of activities carried on by their clubs the past year.

The senior and junior M.Y.F. will have a skating party in Ontario Friday evening. They will leave the church at 6:30.

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