

Hillsdale Moves Up
In equalling a track record by winning five stakes last year, C. W. Smith's Hillsdale moved into the number two spot on the all-time list of

Hollywood Park stake winners. The "Hoosier Hotshot" has seven to his credit. Swaps heads the list with nine while A. Glean, Honeymoon and Round Table are tied for third

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Miscellaneous Deductions Should Not Be Overlooked

(This is the tenth of a series of articles on Federal and California income tax filing. This information has been provided by the Committee on Taxation of The California Society of Certified Public Accountants in cooperation with the American Institute of Certified Public Accountants.)

Many income tax deductions classified as "miscellaneous" are overlooked by individual taxpayers who itemize their deductions for California and federal income tax returns because they "just don't know about them."

These fall into several diverse categories, including alimony payments, employee's unreimbursed expenses, and even the cost of preparing federal and state tax returns. And the "miscellaneous"

section of both the federal and California returns is a catch-all of many other allowable deductions which do not properly fit into categories.

Deductions which apply to

both federal and California returns include: alimony and separate maintenance (those qualifying as periodic payments... see instructions on return form); investor's expenses (other than those in connection with rents and royalties; safe deposit box rentals for stocks, bonds, etc.); costs of investment services; subscriptions to Wall Street Journal, Barron's Weekly, etc., where used for investment advice; auto and other transportation expenses (see also under next category); accountant's fees; legal fees (but not if a capital expenditure); salary of a secretary and other office expense where no office is maintain-

ed; expenses at home which are similar to usual office expenses; and amortization of bond premium where interest is fully or partially taxable. (See return instructions for election of amortization of bond premium and slight differences between federal and California provisions.) Not deductible are expenses for earning tax exempt income.

In the area of employee's unreimbursed expenses, note that an outside salesman's expenses, an employee's local transportation costs, and an employee's expenses while away from home on company business are deductible from gross income on Page 1 of

the federal return, and should not be claimed as miscellaneous deductions on Page 2. However, for the California return, of the three foregoing items, only "away from home" expenses are deductible from gross income (on Page 1 of the return) — the other two should be claimed as miscellaneous deductions on Page 2 of Form 540. For the California return, all of the employee's expenses which are reimbursed by his employer should be reported and deducted on Page 1.

Other state and federal deductions include the entertainment of customers or prospective customers. It should be kept in mind that generally all expenses which an individual owner of a business could deduct, an employee can also deduct, provided his employer requires them and/or considers the employee's salary arrangement sufficient to cover such anticipated costs.

Tax return expenses, including fees paid for preparation of any tax returns, and fees paid in connection with any tax examination or controversy, are also deductible items.

Expenses up to \$600 are allowable on federal (not state) returns for care of certain dependents incapable of caring for themselves — if the care enables the claimant to be gainfully employed.

If the claimant is a married woman, a joint return must be filed and the deduction is reduced by the excess of the adjusted income over \$4,500 unless the husband is incapacitated. This deduction is allowable to any unmarried person who is widowed or separated from his or her spouse under a decree of divorce or separate maintenance who incurs expense for the care of dependents in order to be gainfully employed.

Casualty losses are those resulting from fire, storm, flood, earthquake, etc., and damages to an auto, provided the willful act of negligence of the owner is not a factor. In all cases, the loss must be reduced by insurance recovered. The loss is measured by the difference in the fair-market value of the property immediately before and after the incident, but the amount so determined cannot exceed the cost of the property. Article 13 in this series will discuss casualty losses in considerable more detail.

Additional deductions include fees paid to employment agencies; union dues, uniforms required and not suitable for general street wear; small tool cost if required on the job. (But only if tool life is not over one year, otherwise, depreciation should be taken); gambling losses limited to amount of winnings—(California — if the gambling was illegal, losses from same are not allowable); political contributions (California only) up to \$100 in any primary or general election; non-business bad debts (California only) if not political in nature; (for Federal purpose such bad debt losses are allowed as short-term capital losses) and so are deductible from gross income on Page 1 of the return, subject to limitations on deduction of capital losses; and tenant-stockholder's share of a co-operative housing corporation's payments for interest and property taxes.

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Ban on New Oil Wells in Victor Asked

A new petition which would limit drilling in the Victor area of the city is being prepared by City Attorney Stanley Remelmeier at the request of Mayor Albert Isen.

Pointing out that the area bordered by Hawthorne Ave., Torrance Blvd., Del Amo Blvd., and the Torrance-Redondo city limits is the scene of increasing residential development, the mayor suggested that the city prohibit the drilling of new wells. Such a ban is in force in other large areas of the city.

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