

Sickness Can Have Benefits When Tax Return Time Comes

(This is the fifth 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.)

Sickness CAN have compensations! First is the matter of "sick pay." If you were absent from work due to injury or sickness and received payments from your employer or his insurance company, such payments are free of federal taxes, up to \$100 a week. There are certain conditions and limitations, however, which you should check carefully on your instruction sheet. (California income tax law provides no such benefits.)

Secondly, you may have received payments covering medical expenses — apart from "sick pay." You can exclude these from your report of income, provided you don't deduct the medical expenses covered by these payments, either.

THIRDLY, if you itemize your deductions on your federal return, you may save tax money by listing medical and dental expenses you paid for yourself and dependents. Even if a dependent had \$600 or more gross income — and therefore does not provide you with an exemption for him — you can still include his medical expenses in your deduction list. And you can deduct whatever exceeds 3 per cent of your adjusted gross income for personal medical expenses. (Or, if over 65, you can deduct ALL of them.) There is, however, a maximum amount limit-

ation for the year explained in the instructions.

MEDICINES and drugs to the extent they exceed 1 per cent of your adjusted gross income may be included in your medical list.

You can also deduct fees to doctors, dentists, hospitals and nurses, and premiums to Blue Cross and other health, accident or hospitalization insurance — and essential transportation costs. But NOT medical expenses paid by insurance!

ON YOUR California return you may deduct the ENTIRE cost of your medicines and drugs. And the allowable deduction is the amount in excess of 5 per cent of your adjusted gross income (rather than 3 per cent).

In both federal and state returns, a taxpayer may file a joint return even though his spouse died during the year. And in the federal return (not state) if you have not remarried and have in your household a dependent child or stepchild, you can use the same income-splitting tax computation for the next TWO YEARS.

WHEN LIFE insurance proceeds are taken as an annuity or in installments, widows and widowers can exclude up to \$1000 per year of interest received in addition to the prin-

cipal — in both federal and state returns.

In federal returns — but not state — you may be entitled to retirement income credit if your deceased spouse would have qualified; and you may also be entitled to a deduction for child care expenses.

Influenza Bugs Take Vacation, Doctors Report

During January of 1960, the prevalence of influenza in Los Angeles County was headline news.

So far this winter, influenza has not made headlines, according to the Los Angeles County Health Department.

Not only have no outbreaks occurred, but no confirmed individual cases have been reported either in Los Angeles County or in the state.

THROUGHOUT the United States, a similar situation appears to exist, according to

health officers. The U. S. Public Health Service reports that only sporadic cases of laboratory confirmed influenza have been reported. Although a number of cases of influenza have been reported in the British Isles, there appears to be little on the European Continent.

And that summarizes the situation through January of the current year, local officials say.

wide outbreak of influenza, either type A or B, will occur this year. However, sporadic cases may be expected, it is reported.

INFLUENZA is not a disease which physicians are required to report to the health department. The health department must, therefore, use various devices to obtain a measure of the illness in a community which is due to influenza.

Absenteeism in specified school and factories represent

the most common "listening post," Carson explains.

REQUEST FOR laboratory examination for viral diseases also appears to be a sensitive indicator. The number of deaths from influenza and from pneumonia represents another measure, as do reports of respiratory illness among specified population groups.

The California State Department of Public Health receives data from such sources and analyzes it to see if there appears to be evidence of any unseasonal increase in influenza-like illnesses.

FOURTEEN elementary schools and 14 secondary schools scattered throughout Los Angeles County report weekly absence figures to the County Health Department. Those figures are tabulated and transmitted to the State Department of Public Health as part of the "listening post" program.

When unusually high figures are reported, an effort is made to ascertain the cause of the unusual absence report. If an influenza-like illness appears to exist, specimens for laboratory examination may be collected.

Gas Companies to Oppose Consolidation of Hearings

Firm protests were on record today with the California Public Utilities Commission against a proposal to consolidate hearings on the Rock Springs natural gas pipeline project with those of another project.

Such a move would definitely endanger the entire project by further delay and might lose the gas supply for Southern California homes and industry forever, the gas companies pointed out in listing four major objections to further hearings.

BOTH THE local gas com-

panies and the out-of-state supplier of the line strongly objected to a suggestion of combined hearings by a Commission Staff Counsel. They were joined in their protests by Hayden Ames, counsel for San Diego Gas and Electric Company.

Their protests followed a suggestion that hearings on the line, which have been going on for well over two years, might be combined with hearings on the recently filed California Gas Transmission Company request to deliver gas to Southern California Edison Company through a line which would run from Texas through Mexico to California.

DELAYS IN approving the Rock Springs line have already cost the out-of-state supplier, El Paso Natural Gas Company, well over \$7 million, according to a statement by Malcolm Dungan, attorney for El Paso.

"Any comparative or consolidated hearing would carry us far beyond any possible chance of retaining Rock Springs," Harry P. Letton counsel for the Southern California and Southern California Gas Companies told the commission.

"THUS A project for the good of the entire Southern California community would be lost because of the threat of a project designed for only one customer, a project with little chance for success if measured solely by the recent Supreme Court decision in the Transco-ConEd Case," Letton declared.

The other three reasons listed by Letton for opposing combined hearings are:

(1) The time is long past for a comparative hearing since the commission has conditionally certified the Rock Springs project. The only question remaining is whether the conditions laid down by the PUC have been met. To delay would result in regulatory chaos.

(2) EDISON previously challenged the certification by a petition for a rehearing which the commission denied.

(3) There is no ground for comparison of the two projects. The Rock Springs line is planned to serve gas to the entire Southern California area, while the Mexican line is planned to serve only one customer, Southern California Edison.

In conclusion, Letton stated that "for all these reasons it is clear that the Rock Springs project should be approved and then any new project can be tested as an incremental supply coming in on top of Rock Springs."

Boat Owners Missing Bet On Gas Taxes

A good many of California's pleasure boat owners still are passing up gasoline tax refunds they have coming.

This word came today from State Controller Alan Cranston, who reminded boaters that the six-cent state tax on a gallon of gasoline is refundable if the fuel is used for boating. This is in line with the state policy of refunding taxes paid on gasoline used for other than travel on streets and highways.

"Thousands of boat owners apparently are not cognizant of their right to a refund," Cranston said.

HE NOTED that the state refunded \$176,766 to 7400 pleasure boaters last year. The number of boaters entitled to refunds is thought to be considerably greater.

Cranston warned that certain elemental records must be kept. State law requires that a refund claim be supported by original invoices showing the name of the person who purchased and used the fuel. Thus, an invoice made out to "cash" is unacceptable. The invoice also must show the date of purchase, the name and address of the seller, the amount and kind of fuel purchased, and the cost of the fuel including taxes.

ORIGINAL credit card invoices suffice to meet the legal requirement, Cranston said.

Claims can be submitted any time within 13 months after the purchase of the fuel. Refund forms with detailed instructions can be obtained by writing to the Controller's Division of Tax Collection and Refund, P. O. Box 1019, Sacramento 5.

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