

Miscellaneous Deductions on Tax Returns Often Unclaimed

(This is the seventh 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.)

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 didn't know about them."

The "Miscellaneous" section of both the federal and California returns is a catch-all of many 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 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 expense where no office is maintained; expenses at home retary and other office expense where no office is maintained; expenses at home which are similar to usual office expenses; and amortization of bond premium where interest is fully or partially taxable. (see instructions on return for election of amortization of bond premium and slight difference between federal and California provisions.) Not deductible are expenses for earning tax exempt income.

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 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. 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 gross income over \$4500 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 or 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. Another article in this series will discuss casualty losses in considerably 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 gambling is illegal, losses from same 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

REVIVAL
FIRST PENTECOSTAL CHURCH
EVANGELIST ODELL CAGLE
7:30 Nightly — March 5-19
2147 W. 237th St., TORRANCE

Dial a Prayer

non denominational
FAirfax 8-3903
Courtesy of—
HALVERSON-LEAVELL
MORTUARY
Torrance

Torrance Church Calendar

SOUTH BAY BAPTIST CHURCH
4555 Sharynne Lane
Seaside Ranchos, Torrance
Pastor, Dr. J. C. Brumfield
Frontier 5-3423

Sunday School 9:30 A.M.
Morning Worship 10:45 A.M.
— Junior Church
Baptist Training Fellowship
— 7:00 P.M.
Evening 7:00 P.M.
WEDNESDAY
Bible Study 7:30 P.M.
THURSDAY
Choir Rehearsal 7:30 P.M.
Moderns Cris. nursery and toddler care provided all stated church services.
Sunday School Bus transportation schedule Frontier 5-3423.

FOUR SQUARE GOSPEL CHURCH
Corner Arlington and Sepulveda
Tel. DA 9-2072
Rev. and Mrs. Jas P. Lowen
SUNDAY—Sunday School 9:30 a.m. Morning Worship 10:45 a.m.
Group Services 6:30 p.m. (V.P. Cadets, Defenders)
Evangelistic 7:30 p.m. — Bible Study at 7:30 p.m.
PUBLIC INVITED

HOPE CHURCH EVANGELICAL UNITED BRETHREN
8547 W. 174th St.
Rev. Monrad Bergesen
PH. DA 9-2277—Res. DA 9-3543

9:30 a.m.—Sunday School
11:00 a.m.—Morning Worship
6:30 p.m.—Youth Fellowship
7:30 p.m.—Evening Worship
Bible Study and Prayer Meeting
Wednesday, 7:30
Nursery care provided for the morning services
DA 9-1012

FIRST BAPTIST CHURCH
at Carson & Manuel St.
Torrance, Calif.
Phone FA 8-5000

Robert Dehn, Asst. Pastor
SUNDAY—9 Morning Services
9:15 A.M.—10:45 A.M.
Sunday School 9:15 for Nursery thru Juniors, College and Adults
10:45—Jr. High and High School Fellowship Training—6:15 P.M.
Evangelistic Message—7:30 P.M.
WEDNESDAY—Bible Study 7:30 P.M.
Communion Service and Prayer
Nursery provided for all services, also sound proof mothers' room.
ALL WELCOME

CALVARY COMMUNITY CHURCH OF TORRANCE
1117 Milton St., at Raymond Ave.
Torrance

Donald E. Fleitge, Pastor
PH. DA 4-5271

Sunday School—9:30 a.m.
Bible classes for all ages
Morning Service—11 a.m.
(Nursery service provided)
Youth Program—5 and 6 p.m.
Evening Service—7:30 p.m.
Wednesday Night Bible Study and Prayer—7:30 p.m.
Women's Missionary Society every 2nd and 4th Thursday of month

GREYRIARS MEMORIAL PRESBYTERIAN (Orthodox)
22511 South Figueroa, Torrance
Worship 11 a.m. and 7 p.m. Every Sunday
Sunday School at 9:45
Young People's Fellowship 6:15
Prayer Meeting every Wednesday
Evening at 7 o'clock
Dr. David Calderwood—Pastor
Mr. Richard Groom
Supt. of Church School
Mr. Will Power
Director of Choir

ST. ANDREW'S EPISCOPAL CHURCH
1432 Engracia, FA 8-3781
Rev. Hugh R. Percy, Rector

7:30 a.m. Holy Communion
9:15 a.m. Family Worship Service followed by Church School and Coffee Hour
11:00 a.m. Morning Worship (Child care and Nursery provided 9:15 and 11 a.m. services)
Holy Communion at Weekdays—Thursdays and 6:30 a.m. on All Saints' Days

CHRIST THE KING LUTHERAN CHURCH
2704 W. 152nd St., Torrance
Maynard V. Midttun, Pastor.
Phone DAVIS 3-5221

Res. DAVIS 9-2425
Divine Worship 8:30 A.M.
Sunday School, 9:45 A.M.
Divine Worship, 11:00 A.M.
Nursery care provided at both services.

ASSEMBLY OF GOD CHURCH
24404 Hawthorne Blvd.
Walter J. Fish, Pastor
Frontier 5-7788

Sunday School—9:45 a.m.
Morning Worship—11:00 a.m.
Children's Church—7:30 p.m.
Evangelistic Service—7:30 p.m.
Tues. Prayer Meeting—7:30 p.m.
Thurs. Young Peoples—7:30 p.m.

SEVENTH-DAY ADVENTIST CHURCH
Corner of Acacia and Sonoma
Elder Glen L. Goffar, Pastor
Residence — FR 5-5731
Church Office — FA 8-1540

Sabbath School—9:30 A.M.
Church Service—11 A.M.
Wednesday—Prayer Meeting—7:30 P.M.
Friday—Youth Meeting—7:30 P.M.

ROLLING HILLS COVENANT CHURCH
2221 Palos Verdes Dr. No.
Allen W. Wickman, Pastor

Sunday School 9:45 a.m. Classes for all ages and interest groups.
Morning Worship 11:00 a.m.
Evening Service at 7:00 p.m.
Youth groups for Junior and Senior High School Youth at 8:00 p.m. Nursery and Children's church services each Sunday.

LUTHERAN CHURCH OF THE GOOD SHEPHERD
21100 Victor St. Torrance
Gerald W. Gardil, Pastor
Phones: FR 3-1144 or FR 5-0331

SUNDAY
9:30 a.m.—Sunday School
10:45 a.m.—Morning Worship
Child care during the service
7:30 p.m.—Evening Service
TUESDAY
8:00 p.m.—Midweek Bible Study at 7:45 P.M.

JEHOVAH'S WITNESSES
Torrance Congregation
2203 Arlington Ave., Torrance
PUBLIC LECTURE 3 P.M.
Sunday 11 A.M. Watchtower Study at 4:15 P.M. Sunday
BIBLE STUDY 3 P.M. Tuesday
Theocratic Ministry School 7:30 P.M. Thursday
SERVICE MEETING 8:30 P.M. Thursday
Goodwill persons invited... Free. No Collections.
Congregation Secret
LEONARD E. OLLIFF
Telephone Terminal 8-9624

PENTECOSTAL LIGHTHOUSE
(Assembly of God)
1741 BORDER AVENUE
Sunday School—10:00 A.M.
Morning Worship—11:00 A.M.
Night Service—7:45 P.M.
Also Tuesday and Thursday at 7:45 P.M.
(Come As You Are)
PASTOR LEONA BASHORE
FA 8-9410 — TR 5-4063

ST. JAMES CATHOLIC CHURCH
417 Vincent St., Redondo
Sunday Masses: 8, 7, 8, 10:15, 11:15 and 12:15 o'clock
High Mass, 9 A.M.

CHURCH OF CHRIST
1522 Cravens Avenue, Torrance
Freston L. Winchell, Minister

SUNDAY
9:45 a.m.—Bible Study
10:45 a.m.—Worship Service.
6:00 p.m.—Young People's Meeting.
7:00 p.m.—Evening Worship
WEDNESDAY
10:00 a.m.—Ladies Bible Class
7:30 p.m.—Bible Study
Phone FA 6-1535

FIRST CHURCH OF CHRIST, SCIENTIST
218th St. and Manuel Ave.
Torrance, Calif.
Church Services—11 a.m.
Wednesday Eve Meetings—8 p.m.
Sunday School—
9:15 a.m. children 9 yrs to 20
11 a.m. children under 9 yrs
or guardian for enrollment.
Reading Room—1406 Cravens
Open 10 a.m. to 5 p.m. daily except
Sundays and Holidays. Also
7 to 9 Monday and Friday evenings.
All are welcome to attend our services and to use our Reading Room.

CENTRAL CHURCH EVANGELICAL UNITED BRETHREN
Marceline & Arlington
Rev. Walter M. Stanton
FA 8-3010

9:30 — Sunday School
11:00 — Morning Worship
6:30 — Youth Fellowship
7:30 — Evening Worship
Midweek Worship Service 7:00
Wednesday Evening

FIRST CHRISTIAN CHURCH OF TORRANCE
(Disciples of Christ)
2530 El Dorado, Torrance
Rev. H. Milton Sippel, Pastor
Res. Phone FA 8-4533

Two Sessions of Church School and Morning Worship, 9:30 and 11:00 a.m.
Nursery provided at both sessions.
Christian Youth Fellowship—p.m.

DEL AMO BAPTIST CHURCH
3708 Del Amo Blvd., Torrance
Pastor Stuart Smith
FR 1-9558

Sunday School—9:45 a.m.
Morning Worship Service—11:00 a.m.
A Streamlined Evening Service 7:30 P.M.
A Conservative Baptist Church

FIRST LUTHERAN CHURCH
Carson and Flower
Phone FAIRfax 8-5884
William J. Holoder, Pastor
John J. Miller, Intern

8:00 a.m.—Worship Service.
9:30 a.m.—Sunday School.
10:45 a.m.—Worship Service.
(Nursery at 10:45 Service)
Holy Communion—First Sunday
Luther League—2nd and 4th Sundays.

DEL AMO SOUTHERN BAPTIST CHURCH
317 S. Broadway, Redondo Beach
SUNDAY—9:45 A.M.
Training Union—3 P.M.
Worship Services—
11 A.M. and 7 P.M.
Pastor, Daniel B. W-saver Jr.

FIRST CHURCH OF THE NAZARENE
1501 West Carson
Ponder W. Gilliland Pastor
Ph. FA 8-4562

9:30 A.M. Sunday School
10:45 A.M. Worship
Nursery
Children's Church
8:00 P.M. Youth Fellowship
7:00 P.M. Evening Service
"The Hallelujah Hour of the Week"
7:30 P.M. Wednesday evening
"Come Ye Apart Hour"

REDONDO-TORRANCE CHURCH OF RELIGIOUS SCIENCE
503 S. Catalina Ave.
(Redondo Beach Masonic Temple)
SUNDAY SERVICE—11 A.M.
Children's Church—10:35 A.M.
(All Ages)
Senior Youth—7 to 9 P.M.
Dr. Earl D. Burnum, Minister
Church Phone FR 8-5488

Shoppers MARKETS

7 SALE DAYS
Thursday thru Wednesday,
March 9 thru March 15, 1961
LIMIT RIGHTS RESERVED • TAX COLLECTED ON TAXABLE ITEMS



Softer...
Yet Stronger
Lint Free

POWDER ROOM FACIAL TISSUE

5 400 Ct. \$1 Boxes

MANNING'S COFFEE ALL GRINDS

1-lb. Can **59¢**

BELL BRAND PEANUT BUTTER

16-oz. Jar
6¢ Off Label
39¢

GREEN GIANT CREAM STYLE CORN

5 No. 303 Cans \$1

BROOKHAVEN APPLE SAUCE

SMOOTH 4 No. 2½ Cans \$1

BROOKHAVEN GREEN BEANS

CUT 7 No. 303 Cans \$1

We're QUALITY FOOD

PILLSBURY BEST ALL-PURPOSE FLOUR

5 30 Pound Bag

TREE TOP
APPLE JUICE
OCEAN GARDEN
MEDIUM SAUCE
POWDER ROOM
TOILET TISSUE
BANQUET & FROZEN
MACARONI

VET'S DOG FOOD

No. 1 Tall Can **59¢**

U.S. No. 1 RUSSET POTATOES

10 49¢ lb. Film Bag

GRAPEFRUIT 8 lb. Film Bag **35¢**

NAVEL Oranges 4 lb. Film Bag **39¢**

Large Size Bars IVORY SOAP	2 for 35¢	Bath Size Bars CAMAY SOAP	2 for 31¢	Bath Size Bars ZEST SOAP	2 for 43¢
Medium Size Bars IVORY SOAP	3 for 33¢	Complexion CAMAY SOAP	3 for 33¢	Regular Size Bars ZEST SOAP	2 for 31¢
Personal Size Bars IVORY SOAP	4 for 29¢	Large Size Bars LAVA SOAP	2 for 33¢	Giant Size DREFT	87¢

E. LOS ANGELES 1819 E. First St. Mon., Thurs. & Sat. 9 AM-9 PM Friday 9 AM to 10 PM Sunday 9 AM to 7 PM	SANTA MONICA Wilshire Blvd. at Berkeley Open 7 days a week 9 AM to 10 PM	SANTA MONICA Lincoln Blvd. at Ocean Park Open 7 days a week 24 hours a day!	INGLEWOOD Arbor Vitae at Freeman Open 7 days a week A to M
--	--	---	--

ST. ANDREW'S PRESBYTERIAN CHURCH
Pacific Coast Hwy. at Ave. D
REDONDO BEACH

SUNDAY WORSHIP SERVICES
9:00 and 10:30

NURSERY and CHURCH SCHOOL for Both Services



If You Are A Newcomer to Torrance Call **DORIS STAMM** DA 7-9193 for a visit from Welcome Wagon

TRUE HAPPINESS COMES FROM GOD
No one can put a dollar value on happiness — It is priceless, inspired by love, based on God's grace.

FIND HAPPINESS IN GOD'S CHURCH

SUNDAY SERVICE
8:15 A.M.—First Worship Service and Sunday School for Nursery through Junior.
10:45 A.M.—Duplicate Worship Service and Sunday School for Jr. High School through Adults.
6:15 P.M.—Pastor's Class
6:30 P.M.—Fellowship Groups for all ages.
7:30 P.M.—Evangelistic Hour—Youth Choir—Chorus—Testimony Time.
Pastor Preaching all Services Nursery open for your convenience

First BAPTIST CHURCH
2118 CARSON STREET
Morgan Gates, Pastor