



REAL LIVE Santa Claus and Rudolph the Red Nose Reindeer paid a visit to Liberty Appliances earlier in the week and thrilled Torrance youngsters. Press Photo

### Revenue Service Notes Change in Tax Estimates

U. S. Internal Revenue Service this week called attention to important changes, provided by a recent legislative enactment, liberalizing the requirements for filing declarations of estimated income tax, Form 1040-ES, for 1961 and later years.

Under the provisions of the new law, a declaration of estimated income tax will not be required if the estimated tax liability can reasonably be expected to be less than \$40.

#### INCOME TESTS

New law also changes the gross income tests applied in determining whether a declaration must be filed. The changes are:

(1) Increase in the non-wage income test (income not subject to withholding tax) entitled from \$100 to \$200.  
(2) Elimination of the test which required a taxpayer whose estimated non-wage income exceeded \$100, to file a declaration of estimated tax where his gross income was expected to exceed \$400 plus \$600 multiplied by the number of exemptions to which he was entitled.

(3) Revision of the \$500 and \$10,000 tests, which previously applied only to gross income received from wages subject to withholding tax and not more than \$100 of other income, so that they now apply to total gross income regardless of the source.

#### ESTIMATED INCOME

Under the new law it will still be necessary for a taxpayer to compute his estimated tax if his estimated gross income:

- (1) Exceeds \$500 and he is single (not a head of household or surviving spouse), or married but not entitled to file a joint declaration.
  - (2) Exceeds \$10,000 and he is a head of household or a surviving spouse.
  - (3) Exceeds \$500 and he is married and entitled to file a joint declaration and the combined estimated gross income of the taxpayer and his spouse exceeds \$10,000; or
  - (4) Includes more than \$200 of income not subject to withholding.
- After having computed his estimated tax, the taxpayer must file a declaration if his estimated tax is \$40 or more.

### Torrance Man Named to Head Pomona Bank

Robert G. Leech has been appointed manager of California Bank's Holt Avenue office in Pomona, Frank L. King, chairman of the board, announced today. He was previously assigned to the Pomona office.

Leech joined the staff of California Bank in 1954 when the former Torrance National Bank was merged into California Bank. He was named assistant manager of the Torrance office at the time of merger and was reassigned to the Los Angeles head office city division in 1957. The following year he became an assistant cashier, and he was transferred to the First of Pomona office early this year.

A native of Torrance, Leech attended Loyola University. From 1947 until 1953, when he entered the banking field, he was manager of the Torrance Lumber Company. During World War II, he served with the United States Navy.

down any aircraft or air breathing missile in existence or known to be in development. Its record for kills against targets is extremely high and it is regarded as one of the most reliable weapons ever developed for Air Defense.

California National Guard units now manning Nike Ajax sites are not affected by today's announcement.

**FAILURES**  
Failures are divided into 2 classes—those who thought and never did, and those who did and never thought.

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### Local Resident Wins His Civil Defense 'Wings'

Berual Arneson, 519 West 224th Street, Torrance, this week received a graduation certificate from the Los Angeles Civil Defense and Disaster Corps for completion of an intensive 32-hour basic and light-rescue training courses. Training course, conducted by the Los Angeles City Department to Public Works, at the Mt. Lee Rescue Training Center, is designed to teach the basic procedures of emergency rescue to volunteer civil defense workers, governmental employees, and personnel of various local business and industrial firms.

Arneson, who is employed as a space technician, received instructions in fire and panic control, first aid, stretcher lashing, horizontal and vertical lowering, search and tagging of casualties, and knot tying. Graduation exercises included a realistic test, under simulated bombing condition, of the knowledge gained from the course.

**ALUMNI AFFAIR**  
Mr. and Mrs. Ray Sloan of Torrance; and Mr. and Mrs. Richard Foster, Harbor City attended the Kansas State University alumni dinner at the Kiru restaurant in Los Angeles. After dinner, the group attended the basketball game at the Sports Arena. Sloan is president of the Southern California chapter of the alumni.

**INDUSTRIAL ALLOY**  
Incomel nickel-chromium alloy finds widespread use throughout industry because it not only has high resistance to corrosion and heat, but is also easy to weld and fabricate.

### County Registrar Urges Use Of FD Registration Centers

Supervisor Kenneth Hahn's proposal that each of the 107 fire stations in Los Angeles County be designated a permanent vote registration center, with firemen deputized to register voters, won strong support this week as County Registrar of Voters Ben Hite recommended to the Board of Supervisors that immediate steps be taken to put the plan into effect.

Proposal was suggested by Supervisor Hahn after he learned that the system had been used in Ventura and Alameda counties very successfully for a number of years. He pointed out that the plan is a great convenience to the public and can be accomplished in Los Angeles County at no additional cost to the taxpayers.

"Many times people wishing to register to vote have to make a number of inquiries before they are able to learn where they should go to register. With this plan in operation, everyone would know that they could register or re-register to vote any time at any County fire station," Supervisor Hahn stated.

His motion instructed Hite and County Fire Chief Keith Klinger to determine if the plan is feasible and to recommend the steps necessary to put it in operation.

In reporting on the results of the study, Hite stated that the plan worked satisfactorily in both Alameda and Ventura counties, and that it would be feasible for Los Angeles County.

#### ASSIST DEPARTMENT

Supervisor Hahn pointed out that the plan would also be of assistance to the County

Fire Department in its fire prevention and suppression work as well as a convenience to the public.

"The firemen at the stations will know when new people move into the neighborhoods and it will give them the opportunity to maintain closer contact with the public. When a person reports to a fire station to register to vote, the department can provide him with fire prevention information, acquaint him with local fire regulations and laws, and also assist him in many other ways," he declared.

### Missile Switch To Nike Hercules Planned by Army

Atomic capable Nike Hercules Air Defense missiles will replace some of the Nike Ajax missiles in the Los Angeles area beginning the summer of 1961, it was announced this week by Brigadier General John T. Honeycutt, Commanding General, 47th Artillery Brigade.

Conversion from Ajax to Hercules is part of a continuing program by the United States Army to provide a more modern and effective air defense to vital areas in the United States. The first conversion to Nike Hercules in the Los Angeles area took place in 1958.

**Plan to Convert**  
General Honeycutt said that converting Nike Ajax sites at Brea, Newhall, Van Nuys and White's Point in San Pedro to accommodate the deadly defensive Nike Hercules would permit the deactivation of the Ajax sites at El Monte, Mount Disappointment and Magic Mountain with a net gain in combat power while effecting significant economies.

Hercules, the first surface-to-air missile with an atomic capability, has three times the range and more than twice the altitude capability of the Ajax, which itself is a formidable weapon. It is possible to provide the same level of defense using fewer Hercules than Ajax batteries.

**Any Aircraft**  
Nike Ajax, first guided missile used by the Army, is still capable of knocking



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