

Rules Governing Medical Deductions Now Changed

This column of question and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

My father, who qualifies as my dependent, is over 65. Is it true that I can't deduct the doctor's bills I pay for him anymore?

No. The medical expenses you paid last year for your father are deductible but they are now subject to the 3 per cent limitation.

Another change in medical deductions is the new provision on medical insurance premiums. You may now deduct one-half of the premiums paid for medical insurance up to \$150 without regard to the 3 per cent rule.

Even if your total medical expenses including those you pay for your father are less than 3 per cent of your income, you may still deduct half of your medical insurance premiums up to \$150.

I take a payroll deduction for savings bonds and put them in my child's name. Who has to pay the tax when they are cashed in?

It depends on how the bonds are registered. If the child is listed as co-owner on the bond, the purchaser is liable for tax on the interest. If the child is sole owner with

the parent as beneficiary, the child assumes tax liability.

If I send in my return now how long will it take to get my refund?

For returns that are complete and accurate, refund checks can be issued five or six weeks after the return is filed. Be sure to send your return to the regional service center in the envelope provided in the 1040 package for fast action on your refund.

We bought quite a few big things for our house last year. Can we add the sales tax we paid on them to the amount listed in the sales tax tables?

No, only sales tax paid on the purchase of a car may be added to an amount listed on the sales tax table. If you believe you are entitled to a larger sales tax deduction than the tables allow, deduct the amount you have the records to substantiate.

I have been buying shares of stock for some years on a monthly investment plan. How do I figure the cost of the shares if I sell some?

When no other price identification can be made, consider the shares you sold to be the ones you acquired earliest.

Who is liable for self-employment tax?

If you have your own business, are a member of a partnership or render services as an independent contractor you could be liable for this tax. That would include anyone who has net income of \$400 or more from these activities, even though you are not otherwise required to file an income tax return.

Payments of self-employment tax make you eligible for participation in the social security program. Details on this tax are contained in Document No. 5047, "Self-Employment Tax." Send a postcard to your IRS District Director for a free copy.

Do I count my son's summer earnings as support in determining whether I can

still claim him as a dependent?

Yes, your son's earnings should be included to the extent they were used to pay any of his living or school costs last year. These earnings do not have to be included if they went into a savings account or were otherwise not spent for any portion of his support.

My wife and I went to an expensive charity ball last year. How do we figure our tax deduction?

If the event was sponsored by a qualified charitable organization then you may be allowed to deduct a portion of the ticket price as a charitable contribution when you itemize. For example, if the tickets to the ball cost you a total of \$50 and you received a dinner and entertainment that would normally cost \$15, then your charitable contribution would be \$35.

I will have a new address next month. Should I mail my return to the district office at my new address?

No, mail your return to the IRS office indicated in the 1040 instructions based on your address at the time you file the return. When you move be certain to leave a forwarding address with the Post Office. Many refunds are delayed because the Post Office is unable to locate the taxpayer.

Can my wife and I file a joint return this year if it is to our advantage even though we've filed separately in the past?

Yes, you can.

'The Louvre' Set

"The Louvre," one of the Los Angeles County Museum film series, will be shown at Los Angeles Harbor College March 28 at 8 p.m. in Seahawk Center. Also on the same program will be a 15-minute film, "Orange and Blue," which demonstrates many original camera techniques. Admission is free.



DIRECTS CAMPAIGN . . . Rosemary DeCamp Shidler, Torrance civic leader and television actress, confers with Glenn M. Anderson after being named to head the "Women for Anderson" organization in the 17th Congressional District. Anderson, former lieutenant governor of the state, is seeking the Democratic nomination to succeed Congressman Cecil R. King. Mrs. Shidler said the "Women for Anderson" group was organized following a meeting at her Riviera home last month.

Around the World with Stan Delaplane

PARIS—Paris weather has been raw as a skinned knee. A bitter cold wind sweeping down the great boulevards (that Napoleon had built so he could shoot cannon into the protesting proletariat).

The sidewalk cafes are buttoned up behind glass.

But spring is just around the corner, and there's much concern here about American tourist business.

Will the American travel this year to his beloved France? Or will he stay away in response to LBJ's plea? A travel tax? Or de Gaulle's sandpapering of the U.S.?

Old restaurant here—but not to me)—LeDoyen in the park off the Champs Elysees. Elegant. Excellent service. Great food and wines. And expensive but worth it. I had Belon oysters. Rouget—the little red mullet—with anchovy butter. A slice of Brie cheese. Coffee and Calvados.

The Normandy apple brandy that smells like an orchard in the autumn. It's difficult to give up France when you eat like that.

If anything shoots down the American tourist trade, it will be prices. Paris has always been expensive. It's right up with Tokyo now. Maybe more. I got \$60 worth of children's clothes. My wife estimated: "About \$35 at Saks Fifth Avenue." And Saks Fifth Avenue, the Samaritaine is not.

Plenty of tourist hustlers on the street. "Change your money—six francs for the dollar?" (It's a switch racket.) The "French postcard" business around the American Express office. (An innocent packet of reproductions of paintings in the Louvre. Plus a furtive flash under the coat. And your imagination.)

Still Paris grabs me. The chestnut vendors on the corners with the big pans of smoking nuts. The small restaurants with the best food in the world. The police in caps and pillbox caps directing the swirl of evening traffic. The great stone buildings—newly washed after a century. (You've got to give de Gaulle SOMETHING.)

"We would like to do some different kind of vacation and have heard of boating on inland rivers of Europe . . ."

There's the Rhine river

boats, four or five days depending whether you're going up or down. The German tourist office has these folders. You can rent your own motorboat and cruise the Thames in England—at quite a low price. Write Breeze Boats, 42 Manor Way, Egham, Surrey, England.

A new riverboat cruise is beginning this summer in France. Something like the Rhine trip—about 30 passengers. Tie up at villages for the night. Write Georges Normand, Commissariat Generale de Tourisme, 8 Avenue de l'Opera, Paris.

There are also charter yachts in the Mediterranean. Not too expensive if you pool enough friends. Alitalia, the Italian airline, gets you the addresses of these.

"What place in Europe do you think is most spoiled?"

For a place where you don't feel like a tourist, where it's friendly and relaxed—maybe like visiting in a small town—Ireland. (And here it is St. Patrick's Day! Give that man a ball of malt, and God bless the house.)

I think I'd take the wild Atlantic coast and the misty lakes and the purple mountains of the west country.

"Will we pay a travel tax to go to Mexico?"

No travel tax was proposed for traveling in the Western hemisphere.

"I heard that some hotels in Europe keep your passport even though you paid in advance . . ."

Not so. The only reason they take your passport is so they can fill out the police forms and save you the trouble. You can get it back in half an hour. (In Russia they kept my passport all the time I was at the hotel. But I think it was because the help was up to the ears in red tape and inefficiency.)

"Your choice of a restaurant for the one night we have in Paris?"

Elegant, Le Doyen (above). Small, intimate: Auberge de la Truite, 30 Rue Faubourg St. Honore, behind the Crillon Hotel.

Two Area Men Get Top Posts

Election of Two Torrance men to top offices of the Harbor Transportation Club has been announced.

Harry L. True, 17935 Crenshaw Blvd., was named president of the club at its annual installation dinner in Long Beach. True is sales manager for Columbia Van Lines of Torrance.

Installed as vice president was Charles McDade, traffic manager of Pacific Smelting Co. McDade lives at 2107 W. 236th St.

John J. Rice, also of Torrance, served as installing officer. Rice is general traffic manager of Hughes Field Services, Inc., of Los Angeles.

Other officers include Ray Grob of La Palma, Calif., secretary and Ron McDill of Long Beach, treasurer.

Thomas Bailey, outgoing president, was named chairman of the club's board of directors.

One-Act Play 'Hungerers' Takes First

Eileen Kolk and Paul Desrosiers, seniors at Redondo Union High School, won highest honors at the first El Camino College One-Act Play Festival for their portrayals in "The Hungerers," by William Saroyan.

In competition with other schools in the South Bay, the students won ratings of superiority. The play held a rating of excellent.

The two leads received their awards after a professional performance in the at which time "The Typist" and "The Tiger" were presented.

"The Hungerers" will be staged at the First Annual Drama Festival at Redondo Union High School March 22 and 23.

Story of Campus Life Captured on Celluloid

"Five Times Ten," a documentary film marking the 50th anniversary of Torrance High School, was shown to members and guests at the Educational Council of Torrance luncheon meeting Monday.

Financed entirely by Student Council funds, the black-and-white film attempted to capture the essence of everyday student life on the Torrance campus. Young people were shown participating in sports events, peering through microscopes, listening to class lectures, and just relaxing on campus lawns.

Dr. Carl Ahee, principal at Torrance High, said the movie was the manifestation of a three-year-old idea. Written and narrated by Charles Slater, the film will be available for showing to community organizations.

Following the presentation,

Dr. J. H. Hull, superintendent of Torrance schools, commented that the beauty of the film lies in the fact that students are totally absorbed in what they are doing. They do not appear conscious of who they are. This effect, Dr. Hull said, was achieved through the clever use of camera close-ups.

Those attending the luncheon meeting also learned that building programs at various Torrance schools are progressing according to plan.

An industrial arts building at North High and a student service center at West High are slated to open in March.

At Torrance High, track and baseball fields will be completed sometime this spring. A fine arts building will open at West High in August and an auto shop is scheduled to open at South High in September.



PRAISE VETERAN . . . Supervisor Burton W. Chace (right) presents a certificate of appreciation to Dan Madrid, 2666 Tyler St., after Madrid led the Pledge of Allegiance at a meeting of the Board of Supervisors. Madrid is past commander of the Lincoln Village Post 833 of the American Legion in Carson. He is a Army combat veteran of World War II.



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