

DECISION FAVORABLE TO MOTORIST GIVEN

COMPUTING INCOME TAX

May Deduct Damages Sustained When Auto is in Collision, According to Interpretation of Ruling

A second tax decision favorable to the motorist in the computation of his annual income tax has just been announced by the Bureau of Internal Revenue, according to the legal department of the American Motorists' association in co-operation with The Automobile club of Illinois, calling same to the attention of the motorists.

The general effect of the decision is that a motorist may deduct from his income the damages sustained when his automobile participates in a collision. This deduction may be made irrespective as to whether the automobile was being operated by himself or an agent, at the time of the collision, and may be taken although such damage resulted from faulty driving, but not where it resulted from a willful act or negligence.

Case in Point
The decision was rendered in a case where an automobile was damaged while in unauthorized possession of the taxpayer's chauffeur, who had taken the car for his own use without the owner's knowledge and against his orders. The automobile was over turned on an icy roadway.

The Circuit Court of Appeals, which sustained the taxpayer's contention that he was entitled to the deduction, held that "an automobile used for recreation and convenience would seem to be most closely analogous to a pleasure yacht, and as Congress has made damages due to the latter, a deductible loss, the Act should be construed to show an intent to cover a wreck to an automobile, similarly caused, inasmuch as such a construction can fairly and reasonably be given thereto."

Skidded on Ice
The car, according to the facts, was wrecked when it skidded on an icy street while being driven by the chauffeur, the Court finding that while it was attributable to "faulty" driving, it was not done willfully or in such a way as to amount to negligence.

The decision closely follows a former decision rendered last January, except that its application is much broader, the court holding in the latter case that the deduction could be made even though the driver was at fault, provided the fault was not tantamount to negligence.

PARTY OF STUDENTS TO MAKE CANOE TRIP

N. U. PROFESSORS ALONG

To Make Geological Studies in Lake Superior Region During Summer; Interesting Program

Canoes will be the class room of Prof. U. S. Grant and Prof. J. T. Stark of the geology department of Northwestern university this summer when they take sixteen students from six colleges and universities on a geological field trip in the Lake Superior region.

The members of the class will be away from civilization four weeks. They will travel entirely by canoe. Outfitting will be done at Ely, Minn. Setting out from there the canoeing geologists will travel eastward through several lakes along the international boundary between Minnesota and Ontario and circle back to Ely. At several places the canoes will have to be carried over portages between the lakes.

Study Geology

The course will be devoted largely to a study of the Pre-Cambrian geology of parts of the Lake Superior region, according to the Professor Grant, especially northeastern Minnesota and adjacent parts of Ontario. Students will be trained in methods of geological field work and in detailed mapping of selected areas. A day will be spent at the head of Lake Superior, where intrusive and extrusive Keweenaw rocks, Lake Superior sandstone, old lake beaches, ore docks and the like will be studied, as well as the great fault on the south side of the Lake Superior basin. The productive part of both the Mesabi and Vermilion iron ranges will be visited.

Students in Party

Of the sixteen students in the party, half of them will be graduate students doing advanced work in geology. Three of them have their master degrees now, and one a Ph.D. Besides Northwestern, Cornell university, the University of Rochester, the University of Illinois, Hamilton college and the Mississippi Agricultural and Mechanical college will be represented.

The party will leave Evanston August 9 and will return about September 9.

People are urged to take more pains with their handwriting, but the forged check artists are overdoing that wise advice.

U. S. MOTORISTS USE HUGE TOTAL OF GAS

The 23,127,315 motorists in the United States during 1927 consumed a total of 10,596,966,851, according to revised figures of the American Motorists' association. The 1927 gas-

oline consumption by the motorists was an increase of 8.2 per cent over the 1926 consumption, the average per motor vehicle consumption being 458 gallons during the year which would indicate that the average motorist drives his car 7,786 miles, the association announces.

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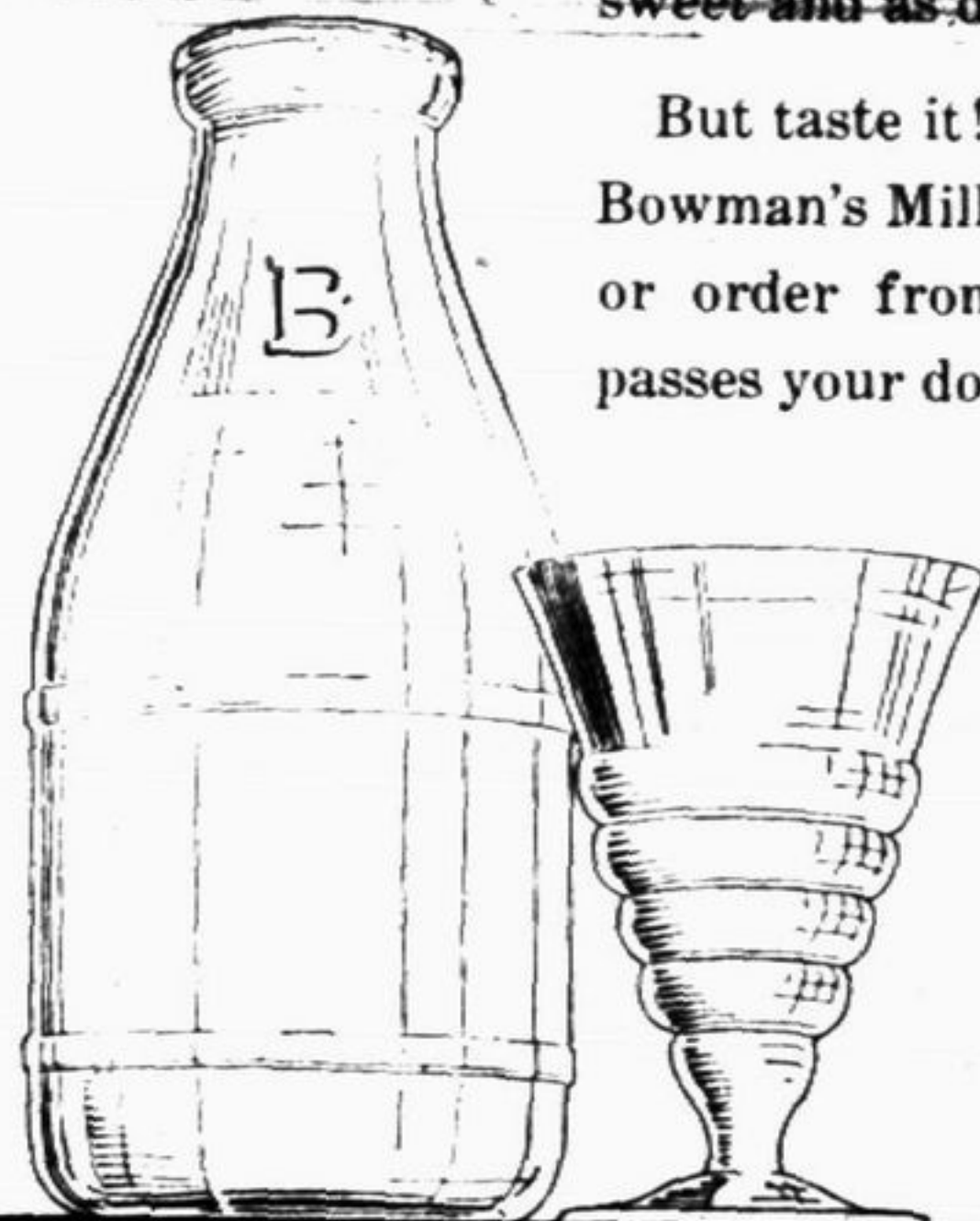
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