

Deductions Allowed to Car Owners on Income Tax Returns

With March 15, the deadline for filing Federal income tax returns, rapidly approaching, the Chicago Motor Club has secured from authoritative sources a list of the various deductions which may be made by motorists of Illinois and Indiana in arriving at the income on which they will be required to pay the Federal tax.

There are certain items for which deductions may be taken on all motor vehicles, whether used for pleasure or business. These are:

License fees, city vehicle tax, personal property and state gasoline taxes.

Losses sustained by reason of damages to the automobile was not caused by the willful act or willful negligence of the taxpayer, and provided that such loss has not been compensated for by insurance or otherwise.

Damages paid in settlement of a personal injury resulting from an automobile accident and not compensated for by insurance or otherwise are deductible if at the time of the accident the automobile was being used for business purposes.

A loss sustained by reason of the destruction of property, and not compensated for by insurance, constitutes an allowable deduction, unless such damages were caused by the willful act or willful negligence of the taxpayer seeking the deduction.

Interest paid on money borrowed to purchase the automobile is deductible.

All premiums on fire and burglary and similar insurance policies may be deducted covering an automobile used for business purposes.

The items for which deductions may be made on vehicles used for business purposes solely are:

The cost of gasoline, repairs and other operating and maintenance expenses, including depreciation. The latter item is usually figured at 25 per cent per annum of the original purchase price. On cars used partially for business and partially for pleasure, these items can be deducted only to the extent of its use for business purposes. For example, on a car used 25 per cent for business, it is permissible to deduct 25 per cent of the operating, maintenance and depreciation expenses. There is no fixed method of measuring the percentage of use for business and for pleasure, but one acceptable method is to use the time the vehicle is employed for each purpose. Mileage also probably is an acceptable basis.

Insurance premiums; on cars used only partially for business, a proper proportion of this cost may be deducted on the basis outlined above.

Motor club dues are deductible as a business expense only when membership is maintained solely for business purposes.

No deductions are allowed for the money spent in the purchase of an automobile, whether for pleasure or business. This is considered a capital expenditure and, if the vehicle is for business purposes, is subjected to the claim for depreciation noted.

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Picchiotti's Take Two from The Press

Led by their captain, John Picchiotti, the Picchiotti Bros. defeated the Highland Park Press team two games. Scully had high score for the losers.

The American Legion and the Y. M. C. put on a great battle with the Legionnaires finishing on top by winning two games. The scores were low due to the new pins.

The Coleman Bros. gave the Elks a surprise and won the odd game. Fred Coleman was high for the winners while Cabonargi held up the losers' end.

The Mutual Coal Co. won two close games from the Duffy & Duffy Cleaners. The boys had plenty of fun on both sides. John Sobey was handing out plenty of "razz" but received plenty in return. Sheahan for the winners and Sobey for the losers, had high scores.

From last place to sixth place in the last four weeks, the Sunset Cafe has been pushing the boys out of their way and are determined not to stop until they reach the top. The Highland Park Decorating Co. gave them three games. Pete Lencioni with 583 was high for the Cafe boys and Harvey Witten was high for the Painters with 494.

Coleman's	Elks	
John Coleman	500 Rafferty	444
F. W. Coleman	493 Fraenhsjeffer	457
Garryly	398 Cabonargi	519
Johnston	479 Skidmers	404
Fred Coleman	194 Greenslade	487
	2398	2281

Y. M. C.	American Legion	
Engbers	450 Campbell	438
Geminer	322 Moroney	492
Fisher	459 Gibbs	458
O'Brien	513 Lederhoge	467
Boek	510 Niasi	508
	2498	2361

Mutual Coal	Duffy & Duffy	
Allen	488 Lenzi	501
Koon	457 Eubank	422
Evans	478 Anzola	481
Carpenter	498 Inman	508
Sheahan	519 Sobey	586
	2576	2298

Picchiotti Bros.	H. P. Press	
Glozier	426 Scully	556
Cortisa	520 Rose	419
Rabattini	459 Thurm	459
Peters	509 Bartel	492

Picchiotti	563 Hoppe	519
	2449	2406
Sunset Cafe	H. P. Decorators	
Dallavalle	588 Stewart	459
Lencioni	583 Witten	494
MacNeil	508 Ish Glader	486
Gourri	501 Geo. Glader	459
Cucchiaro	469 Steffen	469
	2629	2341

Deerfield-Shields Auditorium Selected For Euterpe Concert

Dario Bonetti, director of the Euterpe Mandolinistic group announces that a concert which they have been planning will be presented at the Deerfield-Shields Auditorium on Sunday evening, March 31, at 8.

The program consists of several types of music, vocal renditions by Bruna Cucchi, Enea Picchiotti, and a trio. An added attraction will be a dance by a local team to interpret the mood of the various selections.

The players are: First mandolins—Virginia Parenti, Rosemary Holm, Dante Bonetti, Jim Bertolotti, Robert Olson.

Second mandolins—Mary Lucchi, Gus Olson, Dominic Belmonte, Jim Minorini, Valerio Ori, Amanda Carlson.

Banjos—William Lundberg, Peggy Esamiz, Frank Tondi.

Bass—John Jacoby.

Guitars—Rubin Olson, Alfonso Burgoni, Rocco Stella, Mike Lamanna, Delight Herzig, Primo Cabri, Victor Generoli, Alfred Lundberg, Fred Schoening.

Waukegan Bowlers Defeat Local Stars

One of the most exciting bowling matches ever staged in Lake County took place at Waukegan Tuesday night in the Major League, when the league leading Doolittle boys won two games from the second place Levandoskis squad with scores of 1047 to 1024, 1040 to 1054, 1116 to 1104. Pete Carani, Ray Sheahan and John Picchiotti carried the load for the losers, while E. Johnson and George Rudolph were high for the winners.

These folks will entertain every member of your family

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Deerfield Women to Hear Erwin Seago

Erwin Seago, a local promising young lawyer, will talk on "Wills and Estates" and discuss the federal housing plan, Tuesday, February 26, at the Deerfield Woman's club. The meeting is sponsored by the Home and Education department with Mrs. Walter B. Metcalf as chairman.

All members are urged to attend for the program should be of interest, as it is timely as well as educational.

The Deerfield Woman's club met Tuesday, Feb. 12, at the Deerfield Grammar school. Grover Sexton, commander of the 7th District of the American Legion, was guest speaker. Mr. Sexton's message was very apropos as he discussed the great man Lincoln, not as a man confined to a certain time but a man living in the hearts of man. He also discussed "Americanism" and defined its meaning.

Proceeding Mr. Sexton's inspiring talk, flag bearers of Boy Scout Troop 51 and Troop 52 led by Scout Master James Russell pledged allegiance to the flag. Mrs. M. O. Hopkins was chairman of the program.

The local club was the first civic organization to respond to the suggestion that Deerfield hold a centennial observance as this is the village's centennial year.

St. Paul's Evangelical Church
Highland Park
Green Bay Road and Homewood Av.
Rev. F. G. Piepenbrok, Pastor
Church school and worship service 9:00 a.m.

Lesson subject: Gifts that are better than money.
Lesson text: Acts 3:1-10; 4:8-12.
Golden text: But Peter said, Silver and gold have I none; but what I have, that give I thee.

A cordial welcome to our Church school and worship service.
Choir rehearsals Thursday evening: Junior choir at 7:00 and the senior choir at 8:00.

Playgoers Urged Not To Miss "Roberta"

To those who have already seen "Roberta" the musical extravaganza now being presented at the Erlanger Theatre, Chicago, nothing more need be said, but to those who have overlooked this unusually brilliant spectacle, much should be said.

It is one of the best performances on the legitimate stage at the present time. Lovely music, excellent singing and acting, attractive scenery and magnificent costuming are features which are attracting huge crowds to each performance.

The story of the play was adapted from Alice Duer Miller's novel "Gowns by Roberta" and is presented by Max Gordon.

There is an unusually large cast of characters, all prominent in the theatrical world. Among the most noted is Fay Templeton who twenty

seven years ago announced her retirement from the stage after the last performance of George M. Cohan's "Forty-Five Minutes from Broadway," in the same New Amsterdam theatre which housed "Roberta" last year.

Among the song hits from this musical production are "Devastating," "Let's Begin," "Smoke Gets in Your Eyes" and numerous other familiar numbers.

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Miss Julia
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a waitress
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