

TAXPAYERS ASK IRS

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itation applies to each individual casualty.

It is important that you make a list of the lost, damaged, or destroyed items as soon after the casualty as possible. For personal property, such as furniture, clothing, etc., the loss must be established item by item. To determine the amount of loss you must know the original cost or other basis of the item to you and its fair market value just before the casualty. If you bought the item, your basis is usually your cost.

If the item is completely lost or destroyed, your loss is usually your basis or the fair market value just before the loss, whichever is less.

If the item is damaged, the loss is the difference between its fair market value just before the casualty and the fair market value just afterwards, limited to the basis. The decrease in the fair market value may often be measured by the cost of repairing the item.

For details on how to compute your loss for nonbusiness real property and a convenient workbook for determining your loss, see IRS Publication 594, "Workbook for Determining Your Disaster Loss." Contact your IRS office for a free copy.

Q.—I was named "outstanding teacher" at my college and awarded a cash prize. The award was based on my over all past service to the college. Is the award tax free?

A.—Although generally prizes and awards are taxable, those prizes awarded in recognition of past accomplishments in religious, charitable, scientific, artistic, educational, literary, or civic fields are not included in income if the recipient is selected without action on his part and is not expected to render any future services.

Q.—Under what circumstances can travel to a foreign country be deducted as an employment-related educational expense?

A.—Your expenditures for travel as a form of education are generally deductible to the extent the major portion of your travel activity during the period of travel directly maintains or improves skills required in your employment, trade or business.

Here is an example of how the rules would operate: You are a teacher of French. While on sabbatical leave, granted for travel, you traveled in France to improve your knowledge of the French language. Your itinerary was chosen, and the major portion of your activities was undertaken, to improve your skills in the use and teaching of the French language, thus benefiting you as a teacher of French. You may deduct your travel expenses as educational expenses, even though your activities consisted largely of visiting French schools and families, attending motion pictures, plays, and lectures in the French language, and similar activities.



By M. E. GARDNER
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If you grow daylilies, or would like to try this popular easily grown flowers, here are some suggestions about the better varieties to plant.

The American Hemerocallis Society recently polled its membership to determine the most popular varieties of daylilies. This should serve as a good guide because of the number polled.

Top honors in the poll go to "Winning Ways," "Carence Simon," "Hortensia" and "Twenty Third Psalm." There are many other fine varieties from which to choose but these appear to be the most popular choices at this time.

In a similar poll of its membership, the American Peony Society chose the varieties (Cultivars) they liked best.

Had you been a teacher of English or mathematics, such a trip to France would not have maintained or improved your required skills, and your expenses would not have been deductible.

"Red Charm" took first honors this variety is a hybrid double, red in color and a late bloomer.

Third choice went to one of the singer, "Seaside." This is a light pink cultivar that blooms early mid-season.

In fourth place was "Miss America," a semi-double white blooming early variety.

Recent research at Michigan State University has shown that the addition of Sprite or 7-Up to water will prolong the life of cut flowers. The citric acid and carbonation controls the development of micro-organisms that can block water conducting vessels in the stems, and the sugar in the drinks provides plant food.

The researchers recommend mixing one part of water with one part of soft drink. Adding one-half teaspoonful of Clorox to each quart of solution will prevent the growth of harmful bacteria.

Have you ever noticed that when you use seed packets to mark planted rows that they either blow away or are faded by sun and rain before the seeds

come up.

Try this one. Insert the empty packet into a clear glass soft drink bottle and stick the neck of the bottle into the ground. Record the date of planting on the packet before inserting in the bot-

tle. This will give you a wind-rain-sun-proof marker for as long as you need it.



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