Brochure Clears Auto Deductions Confusion

CHARLOTTE - Confused about allowable automobile- related income tax deductions? There's help in a detailed brochure published by the American Automobile

Association. "Automobile Income Tax Deductions'' lists personal - and business related auto expense deductions permitted for

those planning to itemize their 1978 income tax returns. Outlined are such items as state gasoline

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Davis trend taxes, depreciation AAA affiliate. "Expenses allowancees, gains and losses on sales or exchanges of motor vehicles and more. The guide also details

the fine points of deterdeductible. mining whether auto expenses should be considered business or personal in nature.

"A salesperson who uses a car to call on customers has a legitimate business expense," explains T. Ed Pickard, president of the Carolina Motor Club, local

connected with commuting to and from the office. however, usually are considered personal expenses and not necessarily "This doesn't mean, personal

though, that the person who uses the car only to says. commute to and from work may not have some

legitimate deductions to make," Pickard added. Certain deductions allowed for business . related expenses, though. include cannot be taken if the car is used primarily for or pleasure matters, the AAA club

has been made that the

auto receives largely business - related use, expenses which can be deducted in whole or part gas, oil. lubrication, washing, maintenance (other than major replacements), parking, insurance, tires. supplies, tag or plate fees.

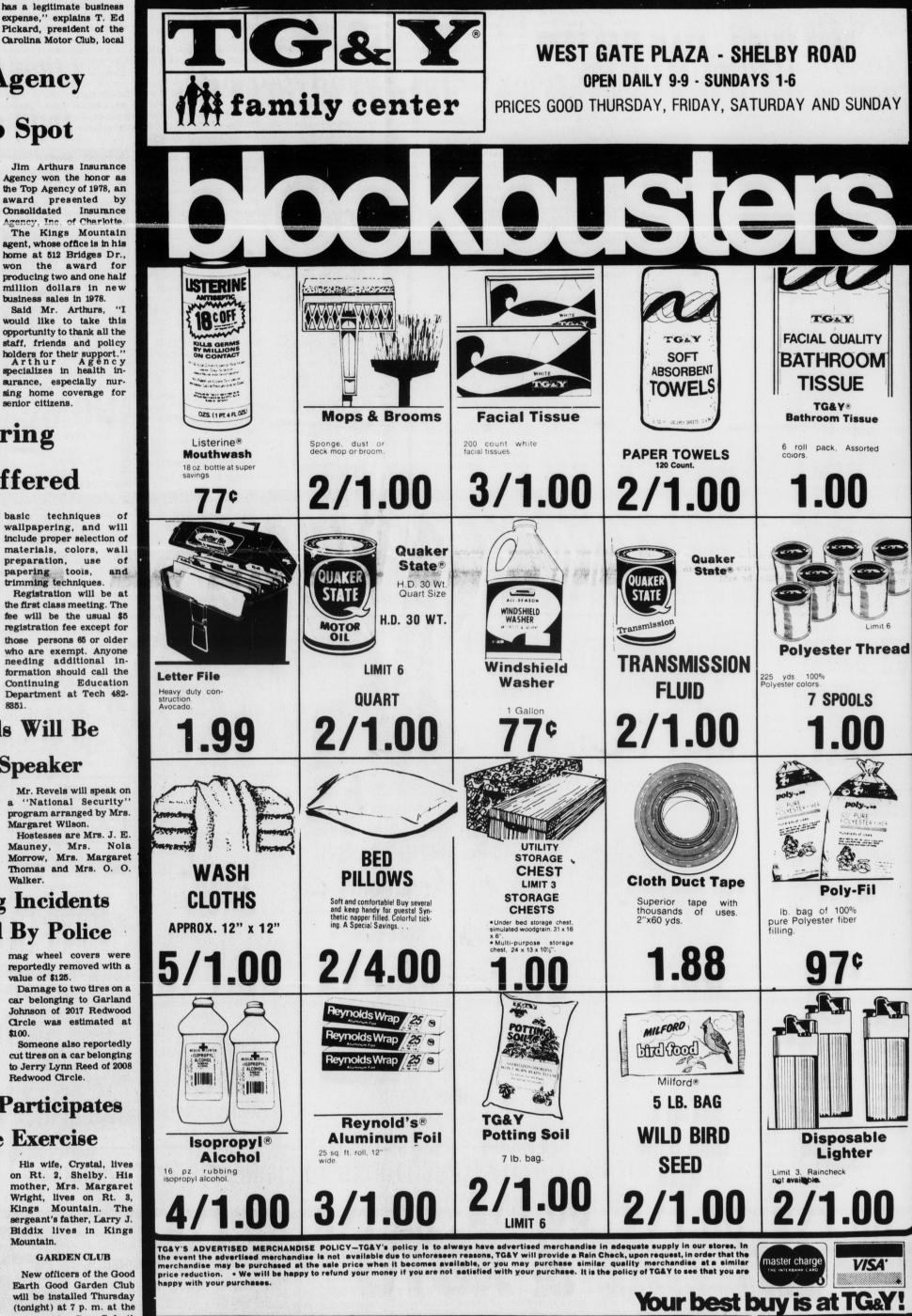
Once a determination driver license fees and title registration fees.

covered by insurance and even AAA membership dues. Owners of cars used

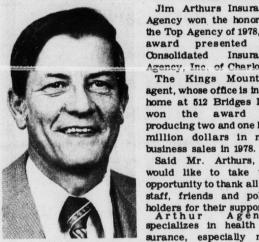
strictly for personal mattaxes and more. ters can deduct whole or part of the following expenses providing they are itemizing their tax returns: interest on auto loans, interest on gasoline

gasoline taxes will be depreciation, losses not credit card statements, casualty losses in c... considered a legitimate \$100 not compensated for deduction. For a copy of AAA's 1979 by an insurance company. revision of "Automobile state and local gasoline

Income Tax Deductions, send a stamped, self-The AAA club reminds taxpayers, however, due to addressed, business-size legislation passed during envelope to the Carolina Motor Club, 720 E. the last session of Congress, 1978 is the last Morehead Street, Charlotte, NC 28202. year state and local



Arthurs Agency Wins Top Spot



JIM ARTHURS

Wallpapering **Course Offered**

senior citizens.

Cleveland Tech's Continuing Education Department has scheduled a course in basic Wallpapering Techniques to begin Thurs., Feb. 1 in the greenhouse at Shelby Junior High School at 7 p. m.

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Jim Wright, a well known and experienced hanger, will teach the classes which will meet each Thursday at 7 to 10 p. m., through April 12.

The 33-hour course will 8351 concern itself with the

Larry Revels Will Be **ALA Guest Speaker**

Larry Revels, of the fense Department, will be guest speaker at the Feb. 1 meeting, next Thursday, of Unit 155 of the American Legion Auxiliary at 7:30 p. m. at the American Legion Building.

Mr. Revels will speak on Cleveland County Civil De- a "National Security" program arranged by Mrs. Margaret Wilson.

> Mauney, Mrs. Nola Morrow, Mrs. Margaret Thomas and Mrs. O. O. Walker.

Tire Cutting Incidents Investigated By Police

cutting are under investigation by Kings Mountain Police Department.

Three reports of tire mag wheel covers were reportedly removed with a value of \$125. Damage to two tires on a

All the incidents occurred on Redwood Circle.

Damage to tires on a car belonging to Brenda Glenn of 2015 Redwood Circle was estimated at \$210. Also

Circle was estimated at \$100. Someone also reportedly cut tires on a car belonging to Jerry Lynn Reed of 2008 Redwood Circle.

Sgt. Biddix Participates

In Airborne Exercise

Sgt. Larry K. Biddix of Shelby, and other members of the 101st Airborne Division recently participated in an annual Army training and Evaluation Program (ARTEP) at Fort Campbell, Ky.

The ARTEP is designed to test individual and unit efficiency under simulated combat conditions. **Biddix** is regularly assigned as a team leader with the division.

His wife, Crystal, lives on Rt. 2, Shelby. His mother, Mrs. Margaret Wright, lives on Rt. 3, Kings Mountain. The sergeant's father, Larry J. **Biddix** lives in Kings Mountain.

GARDEN CLUB

New officers of the Good Earth Good Garden Club will be installed Thursday (tonight) at 7 p. m. at the home of Mrs. Pam Goforth at 108 S. Gaston St.