

TAX PLANNING

Income Tax Deduction For Medical Expenses

(The following article is the third in a series of five articles on year-end tax planning prepared for this newspaper by the Committee on Taxation of the Pennsylvania Institute of Certified Public Accountants.)

Planning between now and the end of the year may reduce your Federal income tax bill. A limited deduction is allowed for medical expenses paid this year. If you are considering a medical check up, new glasses or a visit to the dentist, a quick calculation may be in order to determine if the payment of such medical expenses will be advantageous this year. Grouping medical expenses into one year might result in tax benefits which would not be available if spread into two years.

Examples of deductible medical expenses are fees to doctors, dentists, laboratories and hospitals, also the cost of X-rays, hearing devices, glasses, dentures, hospitalization insurance premiums and transportation expenses relative to illness.

If you use your automobile for transportation to doctors, hospital, etc., you may use a standard mileage rate of \$05 per mile to determine the deductible cost.

Tax Deduction For Child-Care Expenses

(The following article is the fourth in a series of five articles on year-end tax planning prepared for this newspaper by the Committee on Taxation of the Pennsylvania Institute of Certified Public Accountants.)

One of the most overlooked deductions available to certain taxpayers is the deduction for child-care and disabled dependent care.

In addition to the dependency deduction, employed women and widowers may deduct up to \$900 paid for the care of certain dependents. In order to claim the deduction, the taxpayer may be a woman, whether single, married, separated, divorced or deserted but a man must be a widower, divorced or legally separated or have a

Granges

(Continued from Page 1) within view of Federal Highways They support HB 1152 to stop the piecemeal annexation of second class townships without the consent of the voters in the townships. They favor the House Resolution #144 which would authorize a legislative study of the need for comprehensive water legislation.

The program presented by the Lecturer, Miss Agnes Spence, featured the singing of Christmas Carols and the history of "O Come, All Ye Faithful," "Silent Night," "It Came Upon the Midnight Clear" and "Joy to the World" by Miss Spence Thomas Galbreath spoke on a portion of Grange ritualism and Charles McSparran demonstrated presentation and retiring the American flag.

The next meeting, Dec 27, will be the annual Christmas party when members should bring fifty-cent gifts for the gift exchange.

wife who is incapacitated for at least 90 consecutive days.

A limited deduction of not more than \$600, if one dependent is being cared for, or \$900 for two or more dependents, is available to a taxpayer who hires a maid or sitter or pays a nursery, boarding or day school for care of the dependent so the taxpayer can work at gainful employment. The child must be under the age of 13, or the dependent must be physically or mentally incapable of caring for himself and may be of any age.

If the husband is capable of self support, a joint return must be filed and the \$600 (or \$900, as the case may be) deduction is reduced by the excess of the couple's adjusted gross income over \$6000.

(Continued from Page 2)

565 lbs. \$26.85, Couple Loads Choice 900 lbs. \$26.75, Load Choice 900 lbs. with Good Slaughter flesh \$26.25, Good 800-900 lbs. \$23.25-23.50, Couple loads Good 450-475 lbs. \$24.00, Utility and Standard 425-950 lbs. 19.50-20.00.

CALVES 650: Vealers mostly steady. Few sales High Choice and Prime steady to \$1.00 Lower. Choice 36.00-38.00, Few High Choice and Prime \$37.50-38.50, Good 33.00-36.00, Standard 28.00-33.00, Utility \$23.00-28.00, Cull 20.00-23.00, With 65-95 lb. Cull 16.00-20.00.

HOGS 725: Barrows and gilts mostly \$1.00 Lower than last week's close. Scws steady. US 1-2 200-240 lb. Barrows and gilts \$29.00-29.50, US 1, 200-235 lbs. mostly \$29.50, Few to \$30.00, US 1-3 190-260 lbs. 28.50-29.50, With most sales 28.50-29.00, US 2-3 240-280 lbs. 27.50-28.25, US 1-3 300-500 lbs. \$21.50-22.50, US 2-3 400-600 lbs. \$21.00-\$22.00.

Conestoga Emergency Fund

Non-Profit Benefit Fund — Established 1958

Pays Death Benefit — \$1,000.00

Assessment per death \$1.10 per subscriber.

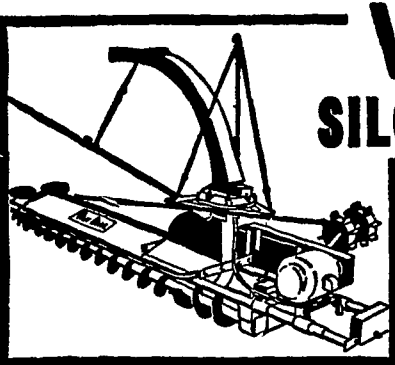
THIS NEW ENROLLMENT, the first since 1958, is limited to all persons in good health up to age 62.

HOW TO ENROLL — Send this ad with your name, address and age to CONESTOGA EMERGENCY FUND, R. D. #6, Box 320, Lancaster, Pa. 17603. Complete information and applications cards will be sent to you.

ACT TODAY

DON'T LET YOUR FAMILY REGRET YOUR DELAY

Complete automatic feeding for DAIRY COWS and CATTLE!

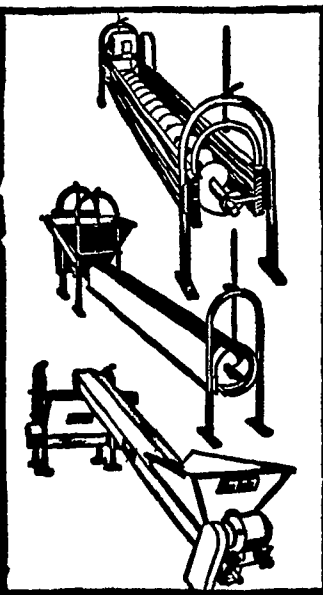


VanDale SILO UNLOADERS

Double augers deliver more silage per minute even when silage is deeply frozen . . . and at a lower operating cost. Patented V-paddle impellers throw . . . not blow . . . silage down chute. Adjustable drive hubs give positive traction in all types of silage.

Three-point suspension keeps unloader level at all times.

Plus a complete line of bunk feeders to meet your exact needs



Straight-out Auger Feeder

With VanDale units you can custom build the bunk feeding set-up to fit your needs. Drive section includes hopper, drive assembly and 10' high capacity 8" auger. Additional auger sections are in 10' units and are easily coupled.

Feed-R-Flo Bunk Feeder

The new, all-metal complete feeder. High capacity 8" auger rotates within tube. Gives all-weather protection, even feed distribution, and lower operating cost.

Conveyor Trough

An important link in automatic feeding. Positioned below silo chute, the VanDale conveyor trough carries the silage to the bunk feeder. Primary section includes hopper, drive assembly, and 10', 8" auger. Additional 10' auger sections may be added.

See us for modern automatic feeding equipment

CALEB M. WENGER

R. D. 1 Drumore Center KI 8-2116 Quarryville, Pa.

SHEEP 375: Woolled Slaughter lambs steady to strong. Ewes scarce and steady. Choice 75-95 lbs. \$26.00-27.25, in 153 in 1964, according to One Lot Choice 112 lbs. \$25.00, Good 65-95 lbs. \$24.00-26.00, with couple lots Mixed Good and Choice at \$26.50, Utility and Good Slaughter Ewes \$6.00-8.00.

AUTO THEFT FREDUCROW NEW YORK—The chances of your car being stolen rose from 1 in 203 in 1948 to 1 in 153 in 1964, according to the Insurance Information Institute. There were 486,805 cars stolen last year, many of them by thieves who found the cars unlocked and keys in the ignition switch.

ORDER NOW & SAVE on ORTHO UNIPEL FERTILIZER

The unique Ortho Manufacturing process gives you two different forms of nitrogen and phosphate — fast acting and long lasting.

Available in the following analysis 16-16-16, 20-10-10, 10-20-20, 13-34-10. Available in bags and bulk



CONTACT US NOW FOR EARLY SEASON PRICES AND LIBERAL DISCOUNTS.

T.M. Reg. U.S. Pat. off. Ortho and Unipel

P. L. ROHRER & BRO., INC.

SMOKETOWN

Ph. Lanc. 397-3539



OIL and GREASE SALE

DECEMBER SAVE 10% On MOTOR OILS And GREASES

ORDER NOW.

PAY NEXT SPRING.

BOOKING PERIOD DURING DECEMBER ONLY

FOR DELIVERY UP TO APRIL 30th, 1966.

GARDEN SPOT UNIT, Inc.

(Former Farm Bureau and Eastern States Stores)

Lancaster 394-0541 or 394-3755
New Holland 354-2126

Honey Brook 215-273-3213
Quarryville 786-2126 or 786-2147