

Income Tax Return

(This is the fourth of a series of six articles presented by the Pennsylvania Institute of Certified Public Accountants on money-saving tax hints in preparing your Federal income tax return.)

Costs of Moving to New Job May Be Deductible

Did you switch jobs in 1969 and move 20 miles or more to a new home in order to be closer to your new place of work?

Were you transferred by your company, and is your new place of work at least 20 miles farther from your former home than the place where you used to work?

If either of the above is true—and if you worked or expect to work full time in your new job for at least 39 weeks in the 12-month period following your arrival—then you can deduct your moving expenses, including packing, crating and in-transit storage charges on your Federal income tax return due this April 15.

You can also deduct reasonable travel expenses, including the cost of meals and lodging, for you, your family and yourself in making the move to your new home.

Of course, if your employer reimbursed you for all or some of these costs, to the extent you are reimbursed your expenses may not be deducted for tax purposes.

That is the situation for 1969 income, on which a tax return must be filed by April 15. With respect to 1970 income, however, on which returns will be filed next year, the new Tax Reform Act makes some significant changes concerning expenses of relocating.

One change is that the 20-mile distance test of deductibility will become a 50-mile test. Thus, if the distance between a taxpayer's former residence and former place of business was 10 miles, his new place of business will have to be at least 60 miles from

his former residence to permit any deductions for moving expenses on returns for 1970 and subsequent years.

But in addition to existing deductions, the new law will permit taxpayers also to deduct travel costs, meals and lodging expenses incurred in finding new homes, the costs of meals and lodging at the new job location for as much as 30 days while waiting to take occupancy, and attorneys' fees, real estate agents' commission and other reasonable expenses incurred in selling the old or buying a new residence.

There will be an overall limitation of \$2,500 on deductible moving expenses with allowable house-hunting and temporary living expenses while waiting to move into the new home limited to \$1,000. Any reimbursements received from employers for moving expenses, however, will have to be included in taxpayers' gross incomes and is subject to withholding.

The rules for 1970 moving, under certain circumstances, for the first time may also apply to self-employed persons.

USDA Releases Hardy New Bush Lima Bean

Dover, a downy mildew-resistant, green seeded bush lima bean has been released by the Crops Research Division of the U.S. Department of Agriculture.

Developed in cooperation with the Delaware Agricultural Experiment Station, Georgetown, Wheatley Canning Company, Clayton, and Seabrook Farms, Seabrook, N.J., Dover was tested under the pedigree of G 1.

The new variety was established from the cross Piloy (P 1 189403) by Thaxter, made in the spring of 1959. Piloy is a red-seeded bush lima bean from Guatemala resistant to downy mildew strains A and B. Thaxter is a green-seeded baby lima bean grown extensively in the Middle Atlantic area and is resistant to strain A of downy mildew.

In Delaware field tests at the Georgetown substation, the new variety yielded 20 to 30 per cent more than Thaxter, says E. M. Rahn, associate professor of horticulture at the University of Delaware. And under California drought conditions, tests have shown that Dover will produce 20 to 30 per cent more beans than Thorogreen or Thaxter.

Although the pods, processed beans and dry seeds of the new variety are the same size and appearance as Thaxter, the plants

are 10 to 25 per cent larger. They also have a more developed root system enabling the plants to

withstand drought and heat better, points out Rahn.

Since it matures one to two weeks later than Thaxter, Dover should be planted before July 4 in the Middle Atlantic states. In addition, specialists recommend using 20 to 25 per cent fewer beans in the seeding rate because the plants are larger and more vigorous.

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Snow Hit Trees Need Work Now

If winter snow damaged any of your ornamental trees, there is a good chance that you still may be able to save them, says Dr. Francis R. Gounin, Extension Horticulturist, University of Maryland.

Large tree trunks that have split can be bolted back together. You will need to begin by pulling split trunk back in place by using clamping or bracing, he points out.

Use a 1/4 inch drill to make three to six holes through the center of the trunk four to five inches apart.

Insert 1/4 inch carriage bolts through the holes, put a 1 1/2 inch washer and a nut on each bolt, tighten all nuts uniformly.

Using a draw blade or sharp knife, remove about 1/2 inch of bark from either side of the split and coat this area with tree wound dressing. This will promote rapid healing.

"When you remove the bark, it takes all cuts smooth and clean, this will also promote healing," Dr. Gounin reminds.

\$1,000 for Research Set By Poultry Federation

The Pennsylvania Poultry Federation board of directors has allocated \$1,000 for poultry research.

The research committee is taking a survey of federation members to get an expression of the area of greatest need for research. The committee also is contacting researchers to see if the \$1,000 might help supplement research already underway.

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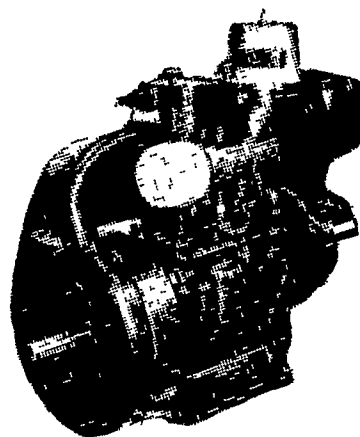
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