

Some gifts qualify as tax deductions

As you draw up your holiday gift list, remember the tax advantages of giving cash, stock or property either to your family or to a charity. Gifts to employees can also qualify for a tax break.

A gift to your secretary may be considered a business gift, and the value of this holiday present, plus any other gifts made to this person during the year, may be deducted, but only up to \$25.

To deduct the cost of a gift on your federal income tax return, keep records of each business gift. Record how much it cost, when it was given, the reason for giving the gift, who received it, and that person's business relationship to you, plus a description of the gift.

When distributing specialty items such as a calendar with your company name, costing less than four dollars each, you can deduct the cost for these items as business gifts. This cost is not included in the \$25 per person gift limit, so you can give a business associate a \$25 present plus a specialty item. If you send out holiday greeting cards imprinted with your company name, this is also tax deductible.

By owning your own business and giving each of the employees a cash bonus, the total amount of the bonuses may be deducted. As an employee receiving such a bonus, it must be reported as income on your tax return.

Nominal holiday gifts like a turkey or a ham don't have to be reported. Also, you can give a cash gift of up to \$3,000 to as many individuals as you wish during each calendar year without filing a gift tax return.

If your spouse joins in the giving, the amount of each gift can be increased to \$6,000. After exceeding this amount to one individual, you will be required to file a gift tax return. When you give a family member a gift of stock, he or she pays no tax upon receipt of the stock. Upon sale of the stock, however, gain or loss by the recipient generally is figured on the price you paid for the shares. As an example, by giving your niece 100 shares of stock for which you paid \$30 a share, when she sells the stock, its current market value is \$35 a share, but she figures her gain or loss on your cost of \$30 per share.

Donations needed for Goodfellows

The Farmington Goodfellows are seeking community support to insure that no Farmington child goes without a Christmas.

The Goodfellows are once again seeking handmade dresses, shirts or items personally selected and purchased. If time and talent doesn't permit a donation of clothes, the Good-

fellows would gladly accept a \$10 contribution toward purchasing a dress for an elementary age child or a \$5 donation to buy a boy's shirt.

Checks should be made out to the Farmington Goodfellow Dress and Shirt Program and sent to 33926 Oakland, Farmington, 48024 as soon as possible. Contributions are tax deductible.

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DAVID PERLIN & HARVEY BALSAMS
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CORNER 14 MILE & MIDDLEBELT
FRANKLIN SHOPPING CENTER
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With purchase of any 1 lb. of meat, your choice.
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ORCHARD-10 gives you 50% more on all (cents off) manufacturers' coupons up to and including 50¢ face value. Other retailers and free coupons excluded. Limit 1 coupon for any one product. Coupon plus 50% bonus cannot exceed price of the item. Offer in effect now through December 7, 1980.

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