

# Questions, Answers on U.S. Tax Matters

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

**Q — How do I go about checking on a missing refund? It's been months since I sent in my return.**

**A —** If it has been more than ten weeks since you mailed your return, write the service center where the return was filed. Be sure to give your name, address, social security number

and the approximate date the return was filed.

**Q — Is it true a farmer won't be able to deduct his conservation expenses under the new tax law?**

**A —** The provision you ask about only affects some farmers when they sell farmland at a profit. In these cases, a farmer who sells land owned five years or less is required to treat gain on the sales as ordinary income to the extent of certain conservation expenses made after 1969. For land owned from six to ten years, a decreasing percentage of these expenses must be reported as ordinary income. The law makes no charge when the land is owned for more than ten years.

**Q — If I give my daughter money instead of the furniture I'd been planning on as her wedding gift, will she have to pay tax on it?**

**A —** No, a gift is not taxable to the recipient. However, if a gift is over \$3000, the donor has to file a gift tax return and may have to pay a gift tax. Gifts of cash or other property are subject to the same general rules.

**Q — Several companies paid my way to their plants in connection with some job interviews. Can I consider all of these trips tax-free or just the one for the job I finally took?**

**A —** Payment or reimbursement for travel expenses on a job interview is not taxable. This applies whether or not the interview leads to employment.

Any reimbursement for expenses that exceeds your cost should be declared as income,

however.

**Q — I'm now retired and have a pension from my company in addition to Social Security. Will any of this be taxable?**

**A —** All or part of your company pension may be taxable but not your Social Security benefits.

If your company paid the full cost of your pension, then the payments you receive will be fully taxable. However, if you contributed to the cost of the pension, then only a portion of it will be taxable.

**Q — Can you deduct the tax paid on airline tickets?**

**A —** No, this is a Federal excise tax and is not deductible on income tax returns.

**Q — I have a panel truck I use in a TV repair business. Is it subject to the highway use tax?**

**A —** Most panel trucks do not meet the minimum weight requirements to be subject to this tax. Two-axle trucks are not taxed unless they weigh 13,000 pounds or more unloaded.

## Spend Weekend at Iowa Twin Lakes

(Times Herald News Service) WESTSIDE — Mr. and Mrs. Marlyn Brockman and family and Mark Peterson spent July 4 with Mr. and Mrs. Arlo Squires of Lake City at the Squires' cottage at Twin Lakes. Hilda and Malinda Rickers entertained their 500 Card Club Monday evening. The high prizes were awarded to Mrs. Leonard Schoessler and Malinda Rickers; and second prizes to Hilda Rickers and Harry Peterson.

Guests at the Earl Chapman home were Mr. and Mrs. Arthur Bjorkgren and Lynn of Boone, and Mr. and Mrs. Arthur Ruch of Denison.

# Fine Futures Faced by Farriers-to-Be

By JAMES K. STALEY (Associated Press Writer)

SACRAMENTO (AP) — A dozen Sacramento high school kids recently finished a busy year learning a trade that was nearly wiped out by the invention of the horseless carriage.

The youngsters are learning to be farriers — horse shoers. And their prospects for making a good living at the trade are excellent, and are getting even better.

The farriers-in-training are part of what is believed to be the country's only high school class in horse shoeing. County school officials decided on the course after learning of a nationwide shortage of horse shoers. The course is part of the county's vocational training program for students who aren't headed for college.

In the Sacramento area alone there are only 15 qualified farriers for a horse population of 50,000.

A good farrier at best can care for only 400 horses a year, which leaves about ten times as many horses as there are shoers to care for them.

"There's a phenomenal population explosion in pleasure horses," says Larry Fisk, the course instructor. "Horses are being ridden barefooted simply because of the great shortage of shoers."

Fisk said there are now more than 9 million horses in the United States — more than there were at the turn of the century, before the advent of the automobile.

Sacramento's student farriers — including two pretty girls

— are chosen carefully. Fisk said he takes only those he thinks can make the grade as full time farriers. He added that he expects 400 to 500 applicants for the 20 openings in next fall's class.

In California, a young well-trained but unseasoned farrier can expect to earn \$8,000 a year right off and \$20,000 a year within five years "without any trouble," according to Fisk.

"But it's hard work," says Richard C. Payne, director of vocational education for Sacramento County. "These kids work their tails off."

Fisk places a heavy emphasis on shoeing horses with special problems.

"If these kids ever see a horse with four normal feet," he jokes, "they won't believe it. But give them a horse with a problem and they'll go right to it."

The students are taught to recognize disease and how to build special shoes for split and damaged hooves. In fact, for the first semester of the one-year course, the students have to hand-forged every shoe they use. They are also taught how to build up a damaged hoof with a fiberglass plaster filling to hold the damaged hoof together while new hoof tissue grows out.

Hooves, very much like human fingernails, grow steadily and need to be trimmed every few weeks even if the horse is not shod.

Payne said the two girls in the course had already landed jobs as farriers for a Nevada dude ranch where the manager liked the novelty of having girl shoers.

Asked if horse shoeing didn't seem a little unladylike, pretty 17-year-old Linda Clarke replied: "I don't think so." Beating a glowing horse shoe on the anvil as she talked, she continued: "So I get my face smudged. But I can make more money being a farrier than being a secretary or an airline stewardess."

According to Fisk a farrier in the Sacramento area is paid \$14 to shoe a horse, in Los Angeles County \$18 to \$20, and elsewhere in California as much as \$30. Racetrack farriers, Fisk added, may earn more than \$40,000 a year.

"All these young people need to go into business for themselves is a pickup truck with a canopy and an investment of \$150 to \$200 for tools and equipment," said Payne. "This is one of the last trades left where a young fellow can go into business for himself just for the cost of his tools."



## What's This?

Think, now. Is it a pile of chopped wood? Or maybe a close-up of salted peanuts? That's two down; take one more guess before reading the answer: They're shaved whiskers as photographed in great magnification by the electron scanning microscope at the Johnson Wax Research laboratory.

## Arizona Guests in Sedniecher Home

(Times Herald News Service)

MANNING — Mrs. George Mascher of Phoenix, Ariz. has spent the last two weeks in the home of her son-in-law and daughter, Mr. and Mrs. Robert Sebeniecher and family.

Guests in the John W. Kienast home from Monday to Wednesday were Miss Joyce Vineyard, Mr. and Mrs. Harvey Kienast; Craig, Debbie and Linda Schmodt of Keokuk; Billie Dil-

linger of Platte City, Mo., Ronald and Lori Kienast of Burlington. The group also visited in the Leland Kienast home and in the Elmer Kienast home in Denison.

Mark Peters of Pegosa Springs, Colo. is visiting his grandparents, Mr. and Mrs. George Peters, Mr. and Mrs. Larry Genzen and family were all day guests on July 6 in the Peters home.

Mr. and Mrs. Pat Fitzgerald and daughter of Albert Lea, Minn. were Monday callers in the W. C. Schrum home.

Mrs. Hazel Adams of Mesa, Ariz. is a guest in the home of her son-in-law and daughter, Dr. and Mrs. John Edgerton. Guests during the July 4 weekend in the Edgerton home included Mrs. Susie Edgerton, Boone; Mr. and Mrs. Ronald Henningsen and sons, Omaha; Mr. and Mrs. Harley Edgerton and children, Fairfield. The 15th birthday of David Edgerton was observed by the group.

## Minnesota Guests at Brothertons

(Times Herald News Service)

WALL LAKE — Sunday afternoon visitors in the Howard Brotherton home were Mr. and Mrs. Stan Brotherton, Mark and Leslie of Blue Earth, Minn. Mr. and Mrs. Bill Schwanz and Erneline Schoneboom were Sunday evening guests in the home of Mrs. Bena Wright at Auburn in honor of her birthday.

Wednesday evening callers in the Raymond Raine home were Mr. and Mrs. J. C. McCormick of Devils Lake, N.D. and Mrs. Alma Hoff.

Mr. and Mrs. Veryl Aschinger and family attended the Aschinger family reunion at the Wall Lake shelter house on Sunday.

Mr. and Mrs. Alvin Johnson spent the Fourth of July with Mr. and Mrs. Leon Ehler and daughters of Holstein who were camping for the weekend at Lake View. Sunday afternoon guests of Mrs. Bill Scott in honor of her birthday were Mrs. Lyle Eaton, Mrs. Bob Langbein, Mrs. Lloyd Roth, Mrs. Jim Roth and children, Mrs. Bob McQuirk and daughter and Etta Schmidt.

Mrs. Robert Jungk and Scott of Kansas City and Mr. and Mrs. Howard Brotherton spent the Fourth in the Charles Brotherton home at Manning. Mrs. Jungk and Scott have spent the past two weeks in the Howard Brotherton home while her children, Margaret and Jeffrey have been visiting in the Charles Brotherton home.

## Colorado Guests at Mrs. Flemings'

(Times Herald News Service)

WESTSIDE — Mrs. Michael Bell from Loveland, Colo., spent Friday with Mrs. Alice Flemings.

Mrs. Dora Kruse and her houseguest, Mrs. Eugene Jones from San Marcos, Calif., spent July 4 with Mr. and Mrs. Clifford Peters at Carroll. Other guests were Mr. and Mrs. Roger Scheffer and son Jason from Sioux City.

Mr. and Mrs. Marvin Rehbein and Cory of Vail and Mr. and Mrs. Walt Noack spent July 4 in Minneapolis. They attended a major league baseball game between the Minnesota Twins and the Chicago White Sox.

Mr. and Mrs. Emil Schmidt and Mr. and Mrs. Otto Vetter of Westside, Chris Schmidt of Manning and Mr. and Mrs. Alvin Johnson and Jan from Ida Grove were Sunday dinner guests of Mr. and Mrs. Larry Schmidt and family at Ida Grove. The dinner was in honor of Mrs. Larry Schmidt's birthday. Mr. and Mrs. Roger Schmidt and sons of Wall Lake were afternoon guests.

Spending the weekend at Okoboji were Mr. and Mrs. Paul Schoessler and Rachelle, Mary Kay and Rolly Schoessler, and Sheryl Oeser.

## Oregon Visitors in Henry Otto Home

(Times Herald News Service)

MANNING — Herbert Stuhr of Stayton, Oregon arrived Sunday to visit with Mr. and Mrs. Henry Otto and other relatives in this area.

Mr. and Mrs. Larry Genzen entertained relatives on Monday evening, in observance of Janet's birthday. Attending the evening social hour were Mr. and Mrs. George Peters, Mr. and Mrs. Virgil Genzen, Mr. and Mrs. Bill Petersen, Mr. and Mrs. Dale Vollstedt and family and Mark Peters of Pegosa Springs, Colo.

Mr. and Mrs. Merlin Struve and Frances have returned from a visit in the home of Mr. and Mrs. Roy Hargens in North Bend, Ore. Mrs. Else Struve went as far as Englewood, Colo. with them and remained there in the Robert Cox home. The Struve family also visited in Englewood for several days.

Sandi Ehrichs of Denison and Karen Kroll of Dallas, Tex., spent several days this week with Mrs. Ella Rowedder.

Mr. and Mrs. W. C. Schrum were Sunday visitors in the Don Schrum home in Missouri Valley.

## Aschinger Family Holds Reunion

(Times Herald News Service)

ARCADIA — About 75 attended the annual Aschinger reunion which was held at the Wall Lake park shelter house Sunday, July 5.

Attending were relatives from Odeholt, Wall Lake, Glidden, Lake City, Westside, Lake View, Denison, Vail and Arcadia.

In charge of arrangements were Mr. and Mrs. Manuel Aschinger and Mr. and Mrs. Norman Schroeder.

Attending from Arcadia were Mr. and Mrs. Edward Jons, Mrs. F. A. Brockman and Mrs. Ed Gerstner.

Robert Schroeder of Lincoln, Neb. spent the Fourth of July weekend in the parental Mr. and Mrs. Wilbur Schroeder home. On Saturday they visited in the Darwin Rosener home at Spirit Lake.

## Manning UPW Holds Meeting

(Times Herald News Service)

MANNING — The United Presbyterian Women met at the church on Friday, July 3, with President Garnet Stribe conducting the business session.

A report was given of an executive meeting on June 17, when Mrs. Rushing was assigned to Ruth Circle as a permanent member.

Thank-you notes were read from Ronald Hinze and the family of Greg Moore. Envelopes were distributed for the summer Medical Offering.

Twenty-six Manning members attended the Manilla Guest Day on June 19. President Stribe asked members to remember boys of the church who are in service with letters and cards.

There will be no August UPW or circle meetings. July circle meetings were announced. The August UPW hostesses will be Alta Hansen, Carolyn Blohm and Golda Sander.

Esther Rushing presented devotions which stressed uses of the Summer Medical Offering. She also gave a short reading, entitled "July."

Helena Tank gave the lesson on China, the U. S. and Canada — a Canadian Perspective.

Members were asked to give any program suggestions for the new year to the program committee.

Refreshments were served by Betty Snow, Minnie Lamp and Goldie Meeves.

## 15 Area Students on UNI Dean's List

Fifteen students from the Carroll area have been named to the spring semester Dean's List at the University of Northern Iowa at Cedar Falls, it was announced Thursday. A total of 978 students, or 12 per cent of the total undergraduate enrollment, were cited for scholastic achievement for attainment of a 3.25 grade point or higher, on a 4.0 scale.

Carroll area students on the list included, Judy A. Heiman, Joni L. Sanders, Ann E. Schoen-jahn, Brian H. Schoenjahn, and Joyce M. Schulte, all of Carroll; Lynn J. Wiese, Arcadia; William E. Schettler, Breda; Thomas Betts and Helen Stenstrom, Coon Rapids;

Linda Baumann, Jane Bradley, and Lynn Grantham, all of Lake City; Mary Nelson, Lake View; Richard Jons, Manilla; James Richardson, Scranton; and JoAnn Kock, Vail.

## Missouri Guests in Meyer Home

(Times Herald News Service)

CARNARVON — Mr. and Mrs. Duane Meyer and family of Springfield, Mo. arrived in the Ronald Meyer home Sunday.

Mr. and Mrs. Robert Terrell of Ankeny spent the weekend in the Mrs. Tena Jansen home here.

Mr. and Mrs. Pete Bruns of near Fonda, Mr. and Mrs. Claus Peters of Sac City, Mr. and Mrs. Lee Jansen of Deloit, were visitors in the Mrs. Tena Jansen home.

**CITED FOR ACHIEVEMENT** Steve Vetter, son of Mr. and Mrs. Merle V. Vetter of Carroll, has been cited as one of nine outstanding students at the Vocational Technical Institute at Kansas State College, Pittsburg, Kan. Vetter, a drafting technology specialist, was awarded a gift certificate from the Sears-Roebuck Foundation.

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- 1969 -**  
FORD 10 passenger wagon, factory air, 8 cyl., power steering and brakes, bronze — SAVE.  
CHRYSLER NEWPORT 4-dr., factory air, 8 cyl., power steering and brakes, rust color — SAVE.  
CHEVY IMPALA 4-dr. V-8, air cond., power steering and brakes, white, black vinyl roof.  
FORD LTD 4-dr. hardtop, V-8, cruise-o-matic, power steering and brakes, bronze.
- 1967 -**  
T. BIRD V-8, factory air, power steering, brakes, windows, and seats, Landau red, black vinyl top.  
PLYMOUTH 4-dr., 8 cyl., factory air, power steering and air, beige.  
OPEL station wagon, aqua in color.  
MUSTANG 2-dr., V-8, stick, bucket seats, red, black interior.  
FALCON 6-cyl. 2-dr., cruise-o-matic, cream-black top.  
DODGE station wagon, V-8, automatic, power steering and brakes, bronze.  
FORD CUSTOM 500 4-dr., V-8, stick, red and white.  
FORD CUSTOM 4-dr., 6 cyl., automatic, light green.
- 1966 -**  
OLDS CUTLASS convertible, V-8, bucket seats, automatic on floor.  
MERCURY 4-dr., V-8, factory air, power steering and brakes, tan.  
FORD 4-dr. V-8 Galaxie 500, automatic, green.
- 1965 -**  
OLDS CUTLASS convertible, V-8, bucket seats, automatic on floor.  
MERCURY 4-dr., V-8, factory air, power steering and brakes, tan.  
FORD 4-dr. V-8 Galaxie 500, automatic, green.
- 1964 -**  
FORD GALAXIE 500 4-dr. hardtop, 8 cyl., factory air, power steering and brakes, ice blue.  
PONTIAC 8 cyl., 4-dr. automatic, factory air, power steering and brakes.  
FORD CUSTOM 500 4-dr., V-8, slim line air, power steering, two tone green.  
FALCON FUTURE 2-dr., bucket seats, 6 cyl., stick.
- 1964 -**  
CHEVY IMPALA 2-dr., hardtop, V-8, automatic, power steering and brakes, ice blue.  
CHEVY IMPALA 4-dr., V-8, automatic, ice blue.  
CHEVY 8-cyl., wagon, stick, tan.  
PONTIAC, V-8, automatic, power steering and brakes, bronze, air.  
CORVAIR MONZA, 4-dr., 6 cyl., automatic, bronze.
- 1963 -**  
CORVAIR MONZA, 4-dr., 6 cyl., automatic, bronze.
- 1960 -**  
CHEVY 6 cyl., 4-dr., automatic.
- SOME \$100 CARS.**
- PICKUPS -**  
1968 CHEVY 1/2 ton deluxe pickup, 8 cyl.  
1968 INTERNATIONAL 3/4 ton pickup, 8 cyl., 4-speed, overloads, big tires.  
1967 INTERNATIONAL 8 cyl., 3/4 ton pickup, 3-speed, H.D.  
1967 INTERNATIONAL 8 cyl., 3/4 ton pickup, 4-speed, H. Duty.  
1967 CHEVY 1/2 ton pickup, 6 cyl., 3-speed.  
1966 FORD, 3/4 ton pickup, 4-speed, 8 cyl., H. Duty.  
1960 FORD, 6' x 8' box, V-8, overloads.

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