

Man Sentenced For Sending Phony Bills

A man who has sent checks designed to look like bills for Yellow Pages advertisements to businessmen in Kentucky has been sentenced to two years imprisonment by a Federal judge in Baltimore, Md., according to C. A. Hartz.

Sentenced on 28 counts of illegally using mails was 36-year old Charles F. Leopold, of Los Angeles County, California.

Leopold was convicted for sending statements to Maryland businessmen in connection with a business directory venture. The statements, sent out nationwide, contained a yellow check, yellow printing and a picture of a yellow book. They were similar to those sent out by the telephone company for Yellow Pages advertising.

Edwin M. Rosenfeld, the attorney for Leopold's defense, asserted the phony company had "no monopoly" on classified advertising and that Mr. Leopold was entitled to advertise in a mass directory and actually published a book with the names of those who paid the bill. The book listed companies from all over the nation in alphabetical order.

The defense stated persons were furnished an envelope that was addressed to Arizona, Calif. and persons there must have considered that an odd place to send a utility company payment.

Leopold was found guilty under an amendment to Section 4901 of the

Postal Law of the U. S. Code which was added to the law Dec. 16, 1967. The amendment states that matter which could be interpreted as a bill, invoice, or statement of account but is actually a solicitation for the order of services, is a non-mailable matter unless it is accompanied by conspicuous and legible type in contrast with the other printing on its face the notice "This is a solicitation for the order of goods or services and not a bill, invoice or statement of account due. You are not to make payment on account of this unless you receive a bill or invoice from the person to whom you are indebted."

Hartz said, "Mr. Leopold is not the only person who has been convicted under the Page solicitation in Kentucky. The telephone company has received reports of soliciting such incidents in the postal inspectors.

Q-My wife and I support our daughter who is a senior in college. If she gets married before the end of this year will we lose our exemption for her?

A-You will if she files a joint return with her husband. However, if she files a separate return or if she has no income and does not file an exemption for her. If she otherwise qualifies as your dependent, in that case, you, not her husband, get the exemption.

Q-If we've been making contributions on my dairy herd, how do I deduct several cows that from my death tax estate?

A-Claim a casualty loss for the value of any salvage. If your loss was covered by insurance, you might have a gain rather than a loss to report depending on the amount of your insurance reimbursement. See Tax Guide, Publication 225, for details. A free copy may be obtained from your local IRS office or from the County Extension Agents.

Q-If we added and had to pay more tax on my 1966 return, I paid it and now I get another bill for the same amount. What about it?

A-Return the bill along with a copy of your cancelled check or money order. Frequently IRS receives payments that cannot be credited and this might have happened in your case. Another possibility is that your payment was received too late in our processing cycle to be credited.

A good practice to follow when paying a tax bill, is to put your Social Security number on the check or money order and return the notice with your payment.

Q-I inherited some property last year. Do I have to report this on my income tax return?

A-No, this does not have to be reported. However, if the property is sold later for more than its value when you inherited it then the gain has to be reported.

Q-I just started working. Do I have to file an estimated tax return?

A-The tax withheld by your employer will probably satisfy most, if not all, of your tax liability. However, you should review your withholding situation next year when you file your return for 1968. At that time, you may find it desirable to file an estimated tax return for your 1968 income.

Q-I had to buy a car when I took a job as a traveling salesman. Can I deduct the purchase price as well as my operating expenses?

A-No. However, a car used for business purposes may be depreciated over its useful life and you may deduct the actual operating costs of your car for the year. The operating costs include repairs and other operating and maintenance expenses. In addition, you must apportion your expenses between business and personal travel.

Q-Instead of deducting my actual operating expenses for every mile you used the car on your job in 1968, can I deduct the mileage excess that additional business miles may be deducted? I am a salesman. In addition, I have a deductible car.

Q-I no longer have a maid help me with my household work that my child runs all away at school. What should I do when the quarterly report on household help I've been getting?

A-If you do not expect to be paying any taxable wages to household help on the basis of the Form 942 received in the mail and send it back. Your name will then be removed from the mailing list.

Q-Is a gift of food or clothing to a charity deductible? I gave some things to some Boy Scouts when they came through our neighborhood collecting for a local church.

A-Yes, gifts of food, clothing and other property to a charitable group are considered a contribution which may be deducted. The amount of the deduction would be the fair market value of the property donated.

Q-I'm working a few hours a night in a local department store. Is there any way I can stop them from taking Social Security tax out of my pay when my regular job gives me full coverage?

A-No. Each employer is required to withhold Social Security taxes on the first \$7,800 of income paid each employee during 1968.

If more than \$42,300 is withheld from your wages for Social Security in 1968 income tax return.

Q-I'm a full-time student and don't expect to have a paying job anytime before the end of the year. Can I file my tax return now to get back the money withheld from my paycheck last summer?

A-No, an income tax return cannot be filed until the end of the tax year. Even though you may not work or receive income during the year, the year a tax return is required to be filed on the basis of a bill tax return.

Q-My income is quite a bit higher than I expected it to be this year. Is it too late to file an estimated tax return?

A-No. If your annual change-of-address slip shows the date of the declaration of estimated tax and make the required payment by Jan. 15. To obtain a copy of an estimated tax declaration send a postcard to your District Director and ask for Form 1040ES, Declaration of Estimated Tax for Individuals.

However, if you file your 1968 return and pay in full the balance of tax due by January 31, 1969, you need not file the required declaration or make the

U.S. Individual Taxpayers Ask IRS

1040

U.S. CHOICE SIRLOIN STEAK \$1.09 lb.

Ky. Food Stores ICE CREAM 59¢ gallon

Lux Liquid GIANT SIZE 49¢ BREEZE 10¢ off label Detergent GIANT SIZE 83¢ Advanced All 49¢ oz. 69¢ LUX Soap REGULAR SIZE 4 bars for 33¢ Final Touch GIANT SIZE 89¢ DEL-MONTE Fruit Cocktail 303

2 for 55¢ DEL-MONTE Fruit Cocktail

FLORIDA Oranges 3 lb. BAG 45¢ WHITE Potatoes 20 lb. BAG 69¢

FLORIDA Oranges 3 lb. BAG 45¢ WHITE Potatoes 20 lb. BAG 69¢

FLORIDA Oranges 3 lb. BAG 45¢ WHITE Potatoes 20 lb. BAG 69¢

Football Award Winners, Statistics Announced

By Coach Massey

It's late, but even late news is big news to those who don't know all the details. Finally the addresses of the winners of the Nicholas County Football Awards were announced.

Gary Crawford, running back, 284 yards, rushing and completed 17 of 24 passes for a total of 233 yards. Willie Hogg had a total of 177 yards, and Billy Robinson had 116 yards rushing to his credit.

Over-all the Jackets had 1,222 yards rushing for the season. James Gill led the team on defense with the most tackles (74). Followed by Roger Walker (44) and Randall Clay with 36. Tackles will be awarded to Gary Crawford, Most Valuable Running Back, Most Tackles, Willie Hogg, Outstanding Back, Larry Willis, Outstanding Linebacker, Charlie Watkins, 1100 yards.

Jackets are to be awarded to Gary Crawford, James Gill, Larry Willis, Steve Paul, Randall Clay, Tommy Norman, Billy House, Willie Hogg, Charlie Watkins, Eddie Heiser, and Larry Willis.

Later Awards to Bill Robinson, Dave Nichols, Homer, Mike Snapp, Larry Trubitt, Phillip Gillispie, Dennis Dodson, Roger Walker, Manager; Larry Timmer, Larry Carlisle.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.

D. L. and Ruth Baker 112.55 acres on Park Union Road to Wallace and Lydia Belle Hawkins.

E. H. and Lane W. Martin, 12 acres on Highway 68 to Clarence L. Crawford and Maude Crawford.

Conel and Anna W. Booth, 95.55 acres on Stony Creek Road to Emery and Margaret Smith, Claude and Louise Linville.

D. L. and Ruth Baker, two tracts on Somerset Creek to Jimmy and Jo Ann Mitchell.