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**Father Lavery Heads
 CMA Fund Drive**

Very Rev. Charles J. Lavery, president of St. John Fisher College, is chairman of the annual Civic Music Association fund drive which opened Sunday with Father Lavery's announcement that 39 per cent of the \$382,000 goal was already subscribed.

The \$139,747 already contributed came from advance work by the corporate and special gifts committees, as well as some individual campaign volunteers.

The fund drive will help defray operating expenses of the Rochester Philharmonic. "Few major orchestras can meet their expenses from box office receipts alone," Father Lavery said.

CMA memberships at \$20 and \$25, depending on the plan selected, will enable concertgoers to obtain a 10 per cent discount on individual tickets to the Thursday night subscription concerts during the season, and free admission to the orchestra's membership invitation concerts.

Christian-Marxist

Dialogue Listed

A Christian-Marxist dialogue is scheduled at St. Bernard's Seminary for Tuesday, Feb. 11, at 1:30 p.m.

The Address will be given by Mr. Paul Oestreicher, secretary of East-West Relations Committee and associate secretary of the Department of International Affairs of the British Council of Churches.

The Reaction will be delivered by Father Michael Bordeux of the Centre des Recherches, Geneva, Switzerland.

The discussion is open to the public.

1040 U.S. Individual Taxpayers Ask IRS

This column of questions and answers on federal tax matters is provided by the 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—Can you round-off income and expenses to the nearest dollar when you file?

A—Yes, you may round off

your figures to the nearest dollar. However, this does not mean that estimates are acceptable. Items listed on a return must be properly substantiated.

Q—Because of illness in the family, we had to have a full-time nurse for several weeks last year. Is this a deductible medical expense?

A—The amount you paid her for nursing services will

be deductible as a medical expense. However, if the nurse also performed household duties, that part of her pay is not considered a medical expense and should not be included.

Q—Where should I send my return? I'm due a refund.

A—Send it to your regional service center. A pre-addressed envelope has been provided in your 1040 booklet. If you didn't get one, check page 9 of your 1040 instruction booklet for the correct service center address.

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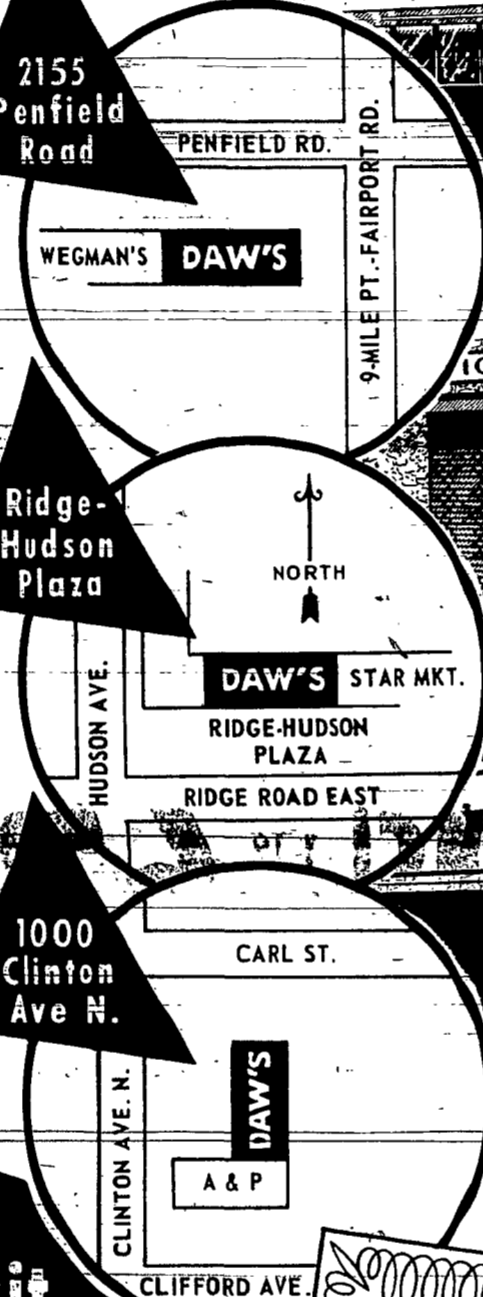
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Q—How do you figure the minimum standard deduction?

A—The deduction amounts to \$200 plus \$100 for each exemption taken on the return including those for age and blindness. For married couples filing separately, the deduction is \$100 plus \$100 for each exemption. The maximum that may be claimed by those using this deduction is \$1,000 but it is limited to \$500 when a married taxpayer files a separate return.

A married couple with two children as dependents would be entitled to a \$600 deduction when this method is used. If the income reported on the return was under \$6,000, then this method would be more to the couple's advantage than the standard deduction.

Q—What was the biggest reason for refund delays last year?

A—Missing or erroneous Social Security numbers were responsible for delays in processing almost two million refund checks in 1968.

Taxpayers receiving their forms in the mail should be sure to use the pre-addressed label that came on their return. It gives the taxpayer's Social Security number, name and address just as they appear in IRS files. If there is an error in the label, correct it and send it back with the return.

Note that the label can be lifted off the return and placed on the tax form to be sent to IRS if that becomes necessary.

Seminary Benefits From Estate

Miss Edna A. Casey, 70, who died last Nov. 10, left the bulk of her estimated \$75,000 estate to St. Bernard's Seminary for "needy students."

Miss Casey, a retired employe of Marine Midland Trust Co., lived at 272 Linden St.

Bequests of \$1,000 each will go to St. Mary's Hospital, the Congregation of Our Lady of the Retreat in the Canale, and the Heart Chapter of the Health Association of Rochester and Monroe County. Given \$1,000 each for Masses were the Society for the Propagation of the Faith and the Foreign Mission Society at Maryknoll.

Three cousins get a total of \$17,000. The residue was left to St. Bernard's Seminary in memory of Miss Casey's mother, Ella M. Casey.

Forty Hours

Forty Hours devotions will be held Feb. 9 at St. Anthony's, Rochester, and Holy Spirit, Penfield.

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