

Plenty Of Mirth Promised By M'Gee, Molly On Program

Red Skelton And Company Will Help Soothe
Nerves Of Persons Afflicted With Moving
Day Blues

Fibber McGee and Molly demonstrate true Wistful Vista hospitality and live to regret it, during their broadcast on Tuesday at 9:30 p. m. over WEAJ. Mrs. Uppington, Mr. Wimple, the Old Timer and Harlow Wilcox, Wistful Vista's first citizens, contribute to the unhappiness of the McGees.

Billy Mills will attempt to soothe Fibber's ruffled feelings with special musical numbers, including "Liza," "Blue Skies" and "Hands Across the Border," while the Kings Men contribute "Gay Caballero."

Spring is in the air, moving vans are on the move, and landlords are counting up the cost of re-decorating walk-up flats. An intimate picture of the grand semi-annual moving day will be presented by Red Skelton and Company, Tuesday, at 10:30 p. m. over WEAJ, with adventures of Clem and Junior emphasizing the trials of moving.

The exciting trial of a once famous gangster for the murder of an obscure filling station proprietor is the case to be heard on the "Famous Jury Trials" broadcast Tuesday, 9:00 p. m., over WJZ.

A harmonica sextet of grandmothers, Joan Edwards, CBS singing star; Colonel Luke Lea, who almost kidnaped Kaiser Wilhelm in 1918; Dr. Margaret Chung, noted Chinese women surgeon and adopted "mother" of hundreds of American aviators; two young men who aspire to nursing careers, and others will share the microphone with host Eddie Dowling and Announcer Harry von Zell on "We, The People" over WABC Tuesday at 9:00 p. m.

Four press agents and the feminine clients they publicize will sit around the board and prove who's on top at the "Battle of the Sexes," Tuesday at 9:00 p. m., over WEAJ.

Lucille Manners, concert and radio soprano and soloist of "Cities Service Concerts"; Fredda Gibson, vocalist with Artie Shaw's orchestra; Dolly Dawn, girl band leader and Linda Watkins, radio and stage actress, form the clients' team while George B. Evans, Sid Garfield, Les Zimmerman and Ed Antonoff, p. a.'s, hold forth with the idea that they made them what they are today.

TUESDAY, FEBRUARY 21

Eastern War Time P. M.—Subtract One Hour for CWT., 2 Hrs. for MWT

Julia Sanderson and Frank Crumit, putting the questions, will champion brains and add note to the session.

Your Federal Income Tax

**YOUR FEDERAL INCOME TAX
NO. 39
DEDUCTION FOR
DEPRECIATION**

The Internal Revenue Code provides for "a reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence." For convenience, such allowance usually is referred to as depreciation.

In claiming a deduction for depreciation several fundamental principles must be observed. The deduction must be confined to property actually used in a trade, business, or profession, and to improvements on real property, other than property used by the taxpayer as his personal residence. In general, it applies to the taxpayer's capital assets — buildings, machinery, etc. — the cost of which cannot be deducted as a business expense.

A lawyer, doctor, or other professional man may not charge off as a current expense the cost of a library used wholly in his profession, this being a capital expenditure and the library a capital asset; but he may deduct an allowance for depreciation based upon the useful life of the library. If part of a professional man's residence is used by him exclusively for office purposes, a proportionate amount of the depreciation sustained may be deducted, based generally on the ratio of the number of rooms used for such purposes to the total number of rooms in the building. The same principle applies if a taxpayer rents to others a portion of his residence. Under such conditions, however, the taxpayer must include in his gross income the rentals received.