

DON'T FORGET JOB EXPENSES, HOME AND CAR DEDUCTIONS

(This is one of a series of articles on income tax changes. The articles are based on information provided by the American Institute of Accountants and the California Society of Certified Accountants.)

What difference does it make whether you take a federal income tax deduction before or after determining your adjusted gross income? Plenty.

Certain deductions can be taken before you arrive at your adjusted gross income, from which you can still deduct 10 per cent as a standard deduction instead of itemizing any other deductions.

For example, a business man can deduct his reasonable and necessary expenses for travel that keeps him away from his home city overnight before arriving at his adjusted gross income.

Transportation Expenses. The new law allows the employee to deduct before determining adjusted gross income all his transportation expenses in connection with his employer's business.

Automobile Deductions. To deduct automobile expenses in connection with business travel you should first add up the total cost of maintaining your car, including depreciation, gasoline, oil, repairs, garage, rent, etc.

Even if you don't use your car for business, there are still some deductions you can take if you don't use the standard deductions or tax table.

EYE INJURIES

About 300,000 Americans suffer eye injuries during each calendar year.

Public Notices

TORRANCE HERALD-80 NOTICE OF INTENTION TO ENGAGE IN THE SALE OF ALCOHOLIC BEVERAGES

TORRANCE HERALD-51 CERTIFICATE OF BUSINESS FICTITIOUS FIRM NAME

TORRANCE HERALD-73 CERTIFICATE OF BUSINESS FICTITIOUS FIRM NAME

Diploma Mills for Nurses Hit; Elected Utility Control Sought

By EDWARD CHARLES CHAPEL, Member of the Assembly 46th Assembly District

My Assembly Bill No. 30, introduced by me on Jan. 19, will be heard before the Assembly Committee on Constitutional Amendments. It provides that the five members of the Public Utilities Commission must be elected by the people instead of being appointed by the Governor.

This is no reflection on the present Governor or any past Governor. It is simply an attempt to have the Public Utilities Commission directly reflect the wishes of the people of California instead of catering to the interests of those public utilities which forever seek higher and higher rates.

For example, the Los Angeles Transit Lines has, for the past seven years, hauled a smaller number of passengers, operated a smaller number of cars and buses, employed a smaller number of people, rendered worse service, obtained a higher fare increase each year.

This is no idle comment. I know because I bought five shares of the common stock of the Los Angeles Transit Lines and can assure you that it is a gilt-edged investment paying about 8 per cent on the money invested.

Public Notices

TORRANCE HERALD-79 RESOLUTION NO. 2695

TORRANCE HERALD-72 NOTICE OF SALE OF REAL ESTATE

cent is \$4.80, which is a higher rate of return than many people receive from operating their own private business enterprises. This is a very high rate of return for a utility corporation and clearly shows that their rates are too high.

A diploma mill is an organization or institution which grants diplomas in return for the payment of money without giving adequate training or education to justify the diplomas.

In other words, a diploma mill is a racket. It is an ancient racket, dating back hundreds of years, having originated in Europe long before the settlement of what is now the United States.

One form of diploma mill which is flourishing now in California, especially in Los Angeles County, is the so-called "School for Practical Nurses."

There are two major faults with these so-called schools. First, most of them will take

anyone who can pay the fee regardless of their mental, moral, or physical qualifications. It is generally recognized that a nurse, "practical" or trained, should be able to read and write the English language, and have at least two years of high school.

Secondly, those who employ nurses are entitled to protect their patients. They should start her training while she is young enough to do the hard work of nursing, and yet some of the diploma mills will accept women as old as sixty or seventy, at a period in their lives when they should be looking forward to a well-deserved rest, with others looking out for them.

Morally, a student should have no record of drug addiction, alcoholism, or police arrests. She should be well ad-

justed emotionally because a nurse must be calm at all times, suppress her own emotions, and quiet the mental storms of her patients.

Some of the schools advertise that a woman can come in a few hours per week for resident instruction, read a few illustrated pamphlets at night, and graduate after a few weeks.

Red Cross in Better. The students are taught how to take temperatures with a thermometer, change the linen on a bed, put on bandages, and a few things like that. A Red Cross First Aid course would be far better, and the Red Cross Home Nursing Course, in the opinion of many doctors and registered nurses, would be infinitely better than any of the so-called courses in practical nursing.

Pin and Diploma. In return for a few of several hundred dollars, the so-called graduate of the so-called school of practical nursing receives a cap, a uniform, a pin, a thermometer, and a diploma. It would be cheaper to buy these items at a store and be done with it because they create a false sense of confidence in the so-called "graduate" and, worse yet, in the minds of the patients.

Some of the schools advertise that a woman can come in

DELPHIAN SOCIETY

"How We Learn" will be the subject for discussion when members of the Kappa Chapter of Delphian Society meet at Torrance Library on March 10.

ENJOY DAY'S TRIP

Members of the Bon Avion club enjoyed luncheon and a day of sightseeing at the Farmer's Market in Los Angeles last Wednesday.

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