

The law and you...

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ewan to attend university in Ottawa?

A: Partly. If you moved to attend full time courses at a university or other post secondary educational institution in Canada, you may deduct them, but only against award income, such as scholarships, fellowships, research grants, etc.

VIII Q: What expenses can I deduct with respect to my summer job?

A: If you move to take a job (including summer employment) or to start a business, you may also claim a deduction for moving expenses, but only against income subsequently earned on the job. However, there is no deduction for a return move to the university when a summer job is over, unless you have a scholarship or a research grant.

Union dues paid during the period of summer employment may also be deducted.

IX Q: I have heard that the price of driving or flying lessons is deductible. Is this true?

A: Driving lessons, no. Flying lessons, yes, if given by a recognized educational institution, and most flying schools are.

X Q: I have returned to university after starting a family. Can I deduct my child care expenses?

A: Yes and No. If the husband is a student and the wife is employed she can deduct them. However, if the wife is a student, she will usually not have an income to deduct them from and they cannot be a deduction from the husband's income. If the wife is under a research grant, this could be added to any summer employment income figure to allow a deduction in respect of the summer period if she is employed.

XI Q: Can I claim the employment expense deduction if my only income for the year is from a scholarship, bursary, fellowship or research grant?

A: No, nor may any income of this nature be included in calculating 3% of any income against which the employment expense deduction would apply. After any allowable expenses have been deducted from a research grant, however, the remainder may be included as part of your earned income for the purpose of the employment expense deductions.

XII Q: Can I transfer any unused deductions to my parents or spouse?

A: Yes. The unused portion of the Education Deduction may be transferred. The other deductions can only be used by the student.

Forest Meadows . . .

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housing to the general public. Units are priced from \$43,375 to \$53,431 and are being sold as condominiums under the province's strata titles act.

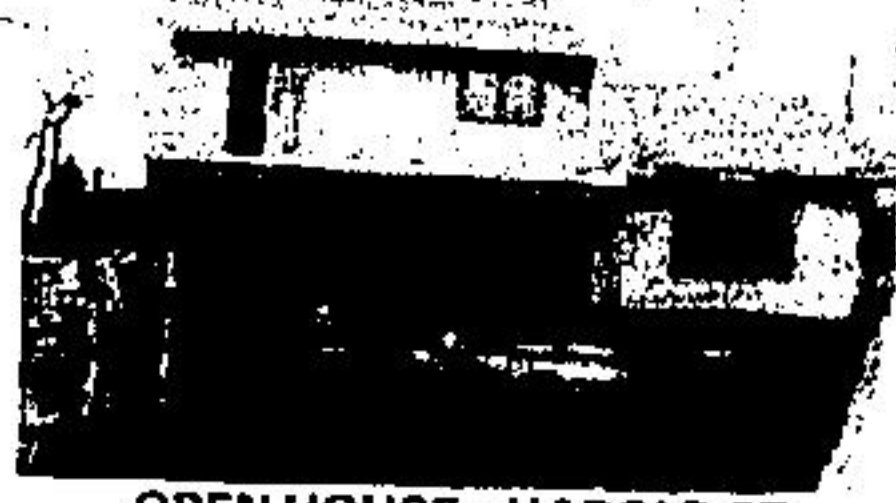
The basic building module used at Forest Meadows, and which will be in use throughout Canada as metrication becomes the rule, is 100 millimetres. A multi module of 400mm was used for stud and joist spacing. Since conversion to metric measure is still in its early stages in Canada, some building materials used at Forest Meadows underwent a soft conversion to conform to the metric standards. However, every effort was made to obtain pure metric sized materials and generally this was the case.



Saxe

Stephen P. Saxe Limited Realtor

877-2219 or 453-1111 TORONTO LINE



OPEN HOUSE—HAROLD ST.
DEC. 2—24 p.m.

There is time left to pick colors and broadloom in this 4 bedroom side split in the prestigious park area. There is a main floor family room with a walkout basement, plus 2-4 piece and 1-2 piece washrooms. Give Sally Reed a call when you wish to see it. Asking Price \$107,800.00.



OPEN HOUSE, CROMBIE PLACE
DEC. 2—24 p.m.

New pool this year, finished recreation room with fireplace, built in cupboards and book shelves, broadloom, 3 bedrooms, entire home is very clean throughout, single car garage, paved drive. Call Eleanor Langdon.



Custom Built Back Split
Only 3 Years Old

There is a lot of living space in this three bedroom back split, all the features you need for a family house, eat-in kitchen, living room, dining room and large family room off the kitchen. Give Coring DePaoli a call at 877-2219 to view.



Open House—Harold St.
Dec. 2—24 p.m.

One of the remaining new homes in Tall Pine Estates can be seen by calling Robin Fischer. This home is a 3 bedroom sidesplit with a walkout family room, a double car garage and is priced at \$108,800. There is still time to choose your colors and broadloom.



HIGH ON A HILL
COUNTRY COMFORT

3 acres northwest of Georgetown with a 280 degree view of rolling pasture land. The house has everything to make it comfortable in winter, spring, summer or fall so all you have to do is call John Caton and I'll be there, to show you your future home. Price \$168,000.



\$56,900.

This 2 storey brick home has 2 self-contained apartments and has recently been improved with a roof, wiring, aluminum soffits, fascia and eaves. Centrally located to schools, shopping and all amenities. For your exclusive viewing call John Caton.



Buy Your Own Garage

3 bays. Shall gas pumps, all equipment included, paved lot, good outside storage, office, income from apartment. Located in Georgetown. Asking \$135,000.00. Call John Caton.

Good Opportunity
in Rural Area

73 Acres of land with bank barn, approximately 40 acres of good workable land, balance is mostly cedars with pond sites. An ideal location for your hobby farm just 20 minutes from Georgetown and close to paved road. Asking \$87,500. Call Norm Sinclair.



Christie Manor, Dundas, Ontario \$289,000.00

A charming old Country House (Built 1856). Set in its own spacious gardens. Features include its own greenhouse area, large formal dining room and living room with leaded glass French doors, family room, modern kitchen in oak, whirlpool bath, 5 bedrooms plus future maid's quarters, lighted circular drive. Call Coring DePaoli.

Stephen P. Saxe Limited, Realtor
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Tom Cooper, F.R.I. 877-9620
John Caton 877-6564
Norm Sinclair 877-6059

Robin Fischer 877-7194
Eleanor Langdon 877-2493
Howard Caton 838-2708

Sally Reed 877-4350
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