

Please note: we cannot take community notices over the phone. We accept only faxed or written notices. We cannot guarantee that a notice will get in the newspaper. Please keep notices brief — we reserve the right to edit the notice for space. All notices, must be accompanied by name and telephone number.

Spectacular Spider Show

Fishers, hunters and master weavers...spiders are marvelously adapted for life as eight-legged insect control officers. Join us to meet some live spiders and see a slide show and puppet shows about these amazing but little known creatures. After the show we'll have an Easter Egg Hunt (inside and outside) for the kids. This happens at the Guelph Lake Nature Centre on Sunday, April 3 at 2 p.m. The Guelph Lake Nature Centre is located just outside of Guelph, off Victoria Road on Township Road 6. For further information, contact the Nature Centre at (519) 836-7860.

Foot care clinic

The Victorian Order of Nurses, Halton Branch, will hold a Foot Care Clinic at Georgetown and District Hospital on April 5 and April 19, 1-4 p.m.. The cost is \$15. For further information and appointment please call 1-800-387-7127 and 7128. Foot clinics are by appointment only.

Getting fit

Come and enjoy getting fit on Thursday mornings, starting April 7, 10 a.m. at St. Alban's Church, Acton. There's Line Dancing with Barb, a five week course geared for the active senior. Cost will be \$10. Plus, Red Cross Fun and Fitness, a social program that includes sitting and standing exercises. Come and work at your own pace. No cost for class. Transportation will be provided at a \$1 cost. For more information or to register call Sue at ASSIC, 853-3310.

Ontario Seniors Games

Georgetown Region Euchre will be held Thursday, April 7, at the Georgetown Legion. Registration at 1 p.m. The registration fee of \$4 will support your Region, District, and Provincial Games. Convenor: Eleanor McLeod 877-4150.

Red Cross first aid

Red Cross 16-hour Standard First Aid Course includes one-person CPR \$80 or two-person CPR \$90; or eight-hour Emergency First Aid including one-person CPR \$40. To be held April 9 and April 20, 8:30 a.m. to 4:30 p.m. at the Georgetown Hospital (Bennett Centre Activity Room). All courses are to be prepaid. Send payment to Georgetown and District Red Cross, P.O. Box 106, Georgetown, Ont. L7G 4T1 or phone 877-5233 for more information.

Acton Blitz Night

Acton Cancer Society canvassers are invited to attend a Blitz Night chili supper at Trinity United Church, 70 Mill St., East, Acton on Thursday, April 7 at 5:15 p.m. for flag raising and 5:30 for supper. Join us for great chili, coffee, tea and then go out and do some canvassing. At around 7 p.m. we will have coffee and donuts and make a draw for Tea for Two at TimBri. We will be showing a video, Look what daffodils can do?

Line dancing

Rotary Club of Acton presents Line Dancing on Saturday, April 9, 8 p.m. at the Acton Legion. Tickets \$5 per person. Call 853-5062 or any Rotarian, also available at the door. Proceeds to the 1994 Easter Seals campaign.

TAX TOPICS

QUESTIONS & ANSWERS ABOUT YOUR REFUND

Tax time always coincides with the last months in the school year when a student's money is beginning to run out. A big refund may be just what is needed to tide you over, so make sure that you are getting all the deductions to which you are entitled!

Scholarships, grants and student loans

Not all of your income may be taxable. For example, the first \$500 of income from scholarships, fellowships, bursaries and achievement prizes is tax exempt, as are grants provided under provincial assistance programs. Student loans, of course, are completely non-taxable. (By the same token, however, you may not claim the interest as a deduction when you begin paying the loan back.)

Research grants must be reported as income on line 104 of your return. However, you may deduct any expenses you incurred to conduct the research (e.g. travelling expenses). Wages earned as a teaching assistant must be reported as employment income on line 101.

Tuition fees and the education amount

Most people know that tuition fees over \$100 can be claimed as a tax credit. However, not everyone knows that the amount you can claim is not the amount you paid in the taxation year, but the amount you paid for the taxation year. For example, if in September 1993 you paid \$2,000, half for the 1993 fall semester and half for the 1994 winter semester, you must claim \$1,000 on your 1993 return and \$1,000 on your 1994 return.

The implementation of any tax saving strategy is based on your personal financial situation. Professional advice should be obtained before implementing any of the suggestions contained herein.

So don't forget to claim the portion you paid in 1992 in respect of 1993 on your 1993 tax return!

Included in the definition of tuition fees are fees for the rereading of examination papers and student membership fees that are specifically related to an academic program and its administration. As a practical matter, the qualifying amount should be identified on your official income tax receipt. This receipt does not have to be attached to your income tax return, but must be kept in case Revenue Canada asks to see it.

You may also claim an education amount of \$80 per month for every month, or part of a month, during which you were enrolled in a qualifying educational program. Note that you do not have to be enrolled for a complete month in order to claim the full amount for that month. For example, if your registration date is August 31 and your final exam is on December 10, you can claim \$400 for the five months from August to September.

The \$80 per month credit is also available to full-time post-secondary students enrolled in distance education programs or correspondence courses. If you are enrolled in a qualifying program but can only attend part-time because of a mental or physical impairment, you can still claim the education amount.

It would seem reasonable that the small fortune you spend on books would also be deductible. Unfortunately, however, it isn't.

Transfer of credits

Tuition fees and the education amount are non-refundable tax credits. This means that any portion which isn't needed to reduce your tax payable to zero is not refunded to you. However, it may not be completely wasted. Single taxpayers can transfer the unused portion to a parent or grandparent. If you're married or living in a common-law relationship, you may transfer it to your spouse.

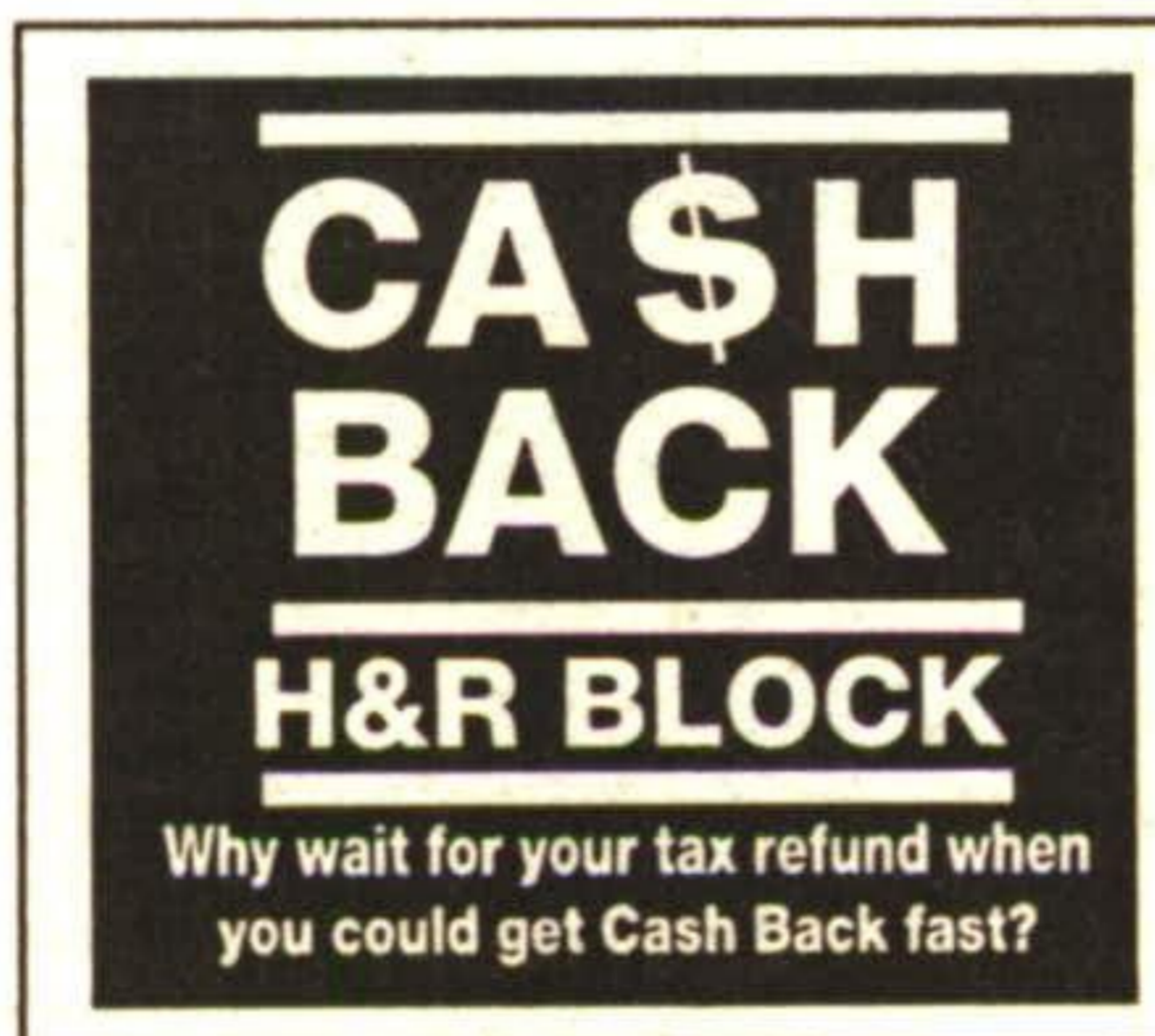
Moving expenses

Most students move during the course of the year, either to get a summer job or to take up attendance at their school or university. Expenses incurred as the result of such a move may be deductible if your new residence is at least 40 kilometres closer to your new work place or school than your old residence. However, they can only be deducted against either employment income at your new location or, when you are moving to go to school, against award income such as fellowships, bursaries, scholarships and research grants.

Typical expenses include transportation costs such as your plane ticket. If you used your car, you can claim gas expenses and the cost of any meals and lodging en route. Also deductible is the cost of up to fifteen days of temporary accommodation near either your new or old residence. Receipts need not be filed with the return, but should be kept in case Revenue Canada asks to see them later.

FREE ELECTRONIC FILING WHEN WE PREPARE YOUR RETURN

- * NO APPOINTMENT NECESSARY
- * NOW OPEN MONDAY TO SATURDAY
- * WHILE YOU WAIT SERVICE
- * LOTS OF FREE PARKING
- * OPEN YEAR ROUND



H & R BLOCK

THE INCOME TAX SPECIALISTS

- * FREE REVIEW OF ANY CURRENT OR PREVIOUS YEARS TAX RETURNS
- * TRUST THE H&R BLOCK GUARANTEE
- * WE WELCOME ALL FORMER I.G. TAX CLIENTS

REFUNDS IN DAYS!

130 Guelph St., Georgetown and 56 Mill St. East, Acton
(905) 873-7855 (519) 853-5612

REFUNDS IN DAYS!

STARRET & MacDONALD
Chartered Accountants

129 Main St. S.
Georgetown, Ont.

Tax Consulting for both personal and business accounts of all sizes.

Electronic Filing

873-1601 846-2561

Business is great, always looking for more.

GOEBELLE MACADAM ALEXANDER

Chartered Accountants

Partners in your community
Serving Georgetown 26 years

Electronic Filing

37 Main Street South
Georgetown, Ontario
L7G 3E3
877-5155

BARRY D. TIMLECK
CHARTERED ACCOUNTANT

16 Mountainview Rd. S.
Georgetown, Ontario

Authorized EFILE Agent

Personal and Business Tax

Corporate Tax Consulting

Estate Tax Planning

877-6948

Sharon Anderson C.M.A.

Accounting Services

Personal/Corporate Taxes

EFILE Authorized

Accounting/Bookkeeping

G.S.T./P.S.T./Payroll

(905) 877-8978

Ballinafad

Specializing in small business needs and taxation

Daniel Varanelli
Certified General Accountant

Revenue Canada
Authorized EFILE
Agent

Personal and Business
Tax Returns
Accounting Services

Saturday & Evening
Appointments Available

76 YOUNG STREET, ACTON
(519) 853-4311

This message is brought to you by
Your Local Income Tax Professionals
They have all the answers
- Call for an appointment today.

