

Parents seek cap on number of Kindergarten students

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 with the problem, she added that "crowd controlling is not in a teacher's job description." In a Jan. 13 letter to Cronin, signed by Salvagna and 36 other parents, she urged him to

create an additional JK class to bring the number of students down to about 19 per class. This request was changed at the presentation, as Salvagna asked the board to do a cost analysis of a 20-children

capping on Kindergarten classes in a full-day, alternate day format. She noted that "many parents were not aware of the 24 (Kindergarten) capping that is currently in place, and would not have voted for the full

day if they had known of this." The Kindergarten capping will go up to 25 next year. While the board did a cost analysis of a 20-children capping, Cronin said trustees "nix'd the plan."

"After the trustees heard the cost of doing this in JK and Kinder-

garten, they felt it would be too much money at this time," he said.

Provincial politics

NDP's O'Connor to seek second term as riding representative at Queen's Park

(From page 1)
 people first in almost every decision." After accepting the nomination, O'Connor told the audience that he has succeeded in

"making certain" that Queen's Park "hears and listens" to the constituents in Durham-York. The \$25 tickets to The Premier's Event can be obtained by calling local NDP association president Jim Sanders at

640-2014 or Pam Ellis at 722-9348.

Restaurant honored for promoting healthy lifestyle

A Stouffville restaurant has been included among 31 York Region eating establishments recognized for promoting a healthy lifestyle. Amaretto Restaurant, on Edward St., won the region's Lifestyle Approved Award for meeting high standards in the areas of food safety, nutrition and non-smoking seating. The award, which was initiated this year by the region, is the result of a partnership between the York Region Public Health Department, Heart Action York Region and the Heart and Stroke Foundation, Newmarket office. The award winning restaurants were honored at a ceremony at the York Region Administrative Centre March 1.



Progress Club helps Special Olympics

Jack Singleton, right, president of the Stouffville Progress Club, presents Bruce French with a cheque for \$3,050 towards funding programs sponsored by the Canadian Special Olympics foundation. French is a member of the group's board of directors.

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Hidden Tax Benefits - if you can find them

money CLIPS

Hindsight is only worthwhile when it makes a positive difference. This is never more true than at tax time when your returns are in the mail and a friend mentions how their chartered accountant found several "hidden" tax benefits which saved them hard-earned tax dollars.

Consider the following selection of tax saving ideas you might hear mentioned by that friend after you have filed your 1994 return.

Have you heard of the "Capital Gains Exemption"? Did you know that it disappeared on February 22, 1994? Did you take advantage of the special "Capital Gains Election" that allows you to utilize this exemption for one last time on your 1994 tax return?

It's often thought that you must be self-employed to get any deductions from income. However, even the lowly employee can, in some cases, deduct expenses incurred to earn income if they are required by their employer to pay those expenses personally. The type of employment and the terms of your employment contract both have a bearing on the kind and amount of deductions you can use. It's a matter of interpretation. The best person to consult is a professional, who knows how to best advise - that person is a chartered accountant.

One of the most misunderstood and misused potential tax benefits involves the concept of "Income Splitting". There are still a number of perfectly legal methods whereby different types of income can be transferred to a spouse, or a minor child, despite the fact that successive federal budgets have tended to place more, and more, restrictions on their availability.

When medical expenses are claimed it is not simply a matter of compiling all receipts for the past year from January to December. It may have been to your advantage to choose a different twelve month period ending in 1994, to use for the claim in order to maximize your medical deductions and thus save additional tax dollars.

Medical expenses include those incurred by you, your spouse and your dependants and can be claimed by either spouse in a family unit. However, as a rule of thumb, the spouse with the lower net income should be the one to make the claim.

If maximum benefits are to be realized, if you include medical expenses for dependants other than your spouse, who earn income from part-time jobs be careful that the inclusion of those expenses doesn't actually reduce the overall tax credit received. The claiming of medical expenses can be tricky; this is another area where professional counselling becomes invaluable.

If you were not aware of these rather basic tax planning ideas there is no reason to be ashamed. Most people are in the same boat and the majority of Canadians who do their own returns, or have them prepared at non-professional franchised outlets are not taking full advantage of tax deductions and benefits. Consequently, they are paying Revenue Canada more than their fair share of the tax burden.

Revenue Canada often tries to give direction in the tax preparation guide they provide with your return but, too many times, they just hint at possible tax savings or are completely silent on the subject.

One of the best ways to make certain that you have accessed all the deductions and benefits available to you is to have your tax return prepared by a chartered accountant - someone who is a year-round professional, experienced in dealing with tax issues and who has many years of training and education to draw upon.

Hagerman/Greenfield have the experience to know where those tax deductions and benefits might be hiding. Contrary to conventional wisdom, the cost of utilizing the expertise of a chartered accountant does not have to be prohibitive. In fact you will find that our fees for preparing personal income tax returns are comparable to franchised tax preparers who only operate for a few weeks of each year at tax time.

Call Robert D. Hagerman C.A. or Jeffrey G. Greenfield C.A. for an appointment. It's only a few weeks left to April 30th. Don't miss out on saving your tax dollars because you left your call too late.

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