

Relief is on the way

More tax deductions for students

For anyone worrying about the sting of the tax bite and the new tax return schedule, then take hope: relief is on the way.

There are several new clauses in the regulations that allow students (or their parents) the benefit of relief.

The first of these clauses is the \$50 per month deduction allowed for just being a student at Dalhousie. If your term of duty at Dal if from September until the end of April, and you were a full-time student, then you may claim \$400. The most interesting aspect of this

regulation is that if you even attend only a portion of the month (such as a Law student whose year ends on the 7th of May), then you may claim an additional \$50 for this part of the month. Either you or your parents may claim this amount. Enter this claim in position 61 (page 4) of your return.

The second relief is for moving expenses. If you moved last year to take a job for the summer, and kept your receipts, then you may claim the cost of the move against the wages you earned during the

summer. If you moved over 25 miles to attend Dal, and kept your receipts for moving (bus fare, air far, meals, gas, lodgings, etc.), then you can also claim this amount, but only if you received an award, scholarship or bursary, and you are entering the amount of the award as other income earned. The receipts you collect this year may be used on next year's return.

(You should receive T-4A forms that stipulate the amount of your awards. If the total does not exceed \$500, then don't enter the money as "Other Income." The first \$500 is tax-exempt. Just toss the forms into your return, with the notation "exempt" written somewhere on the form.)

To claim moving expenses, you require a T1-M form, which you must write or call the

District Taxation Office to receive. The deduction is entered in position 28 (page 2) of the return.

You don't necessarily have to have receipts for moving expenses, but the Guide says that you must be prepared to substantiate your claims, if requested to do so. So, if you can't, then don't bother trying to claim. Taxation offices are paying extra attention to student returns this year and you'll probably get caught.

Another deduction is the 3 percent of gross earnings, to a maximum of \$150, for employment travel deductions. No receipts are required, and everyone can claim this item.

For Ontario students, there is a property tax credit. If you lived anywhere in Ontario during the taxation year 1972, and paid rent in that province,

then you are eligible for this credit. The form will be included in your return if you are a resident of Ontario and have filed a tax return before; otherwise you must ask for this form to be sent to you.

One further note: the regular receipts that the university gives out (the small 4x6" ones) cannot be used to claim tuition expenses. A special form (9"x12") must be issued. You can get this at the Business Office. You also cannot claim books, pens, etc. as tax-deductible expenditures.

If you are having difficulties with your return, then give the GAZETTE a call, and perhaps we can help you straighten out the problem, or send you to someone who can. In this way you shouldn't have to rely on rip-off tax consultants who only want a part of your tax savings.

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Women attack Nixon

TORONTO (CUP) — An American right-to-abortion organizer March 16 accused U.S. president Richard Nixon of considering Caucasian life more sanctified than Oriental life.

Dr. Barbara Roberts of the U.S. women's national abortion action coalition attacked Nixon's opposition to abortion at a rally kicking off a weekend conference in Toronto sponsored by the Canadian women's coalition to repeal the abortion laws. The coalition was established and is controlled by the Trotskyite League for Socialist Action and its youth wing, the Young Socialists.

Nixon, Roberts said, bases his opposition to abortion on upholding "the sanctity of human life." But she insisted

anti-abortion laws are "a brutal example of the oppression of women."

Montreal doctor Henry Morgantaler received a standing ovation after making what he said was his first public announcement that he had been performing abortions in Montreal clinics "for the past few years."

Morgantaler, past president of the Canadian Humanist Association, is being prosecuted on one charge of conspiracy to perform an abortion and two of performing illegal abortions. He was an unsuccessful independent candidate in the last federal election.

Immediately after the Morgantaler announcement, three practising doctors spontaneously admitted they

too had counselled abortions and were willing to be prosecuted as test cases. Three women from the audience also admitted that they had procured "illegal" abortions and were also willing to be prosecuted.

Eleanor Pelrine Wright, author of "Abortion in Canada," said "safe, legal abortion has to be available as a backstop" to accidental and unwanted pregnancies "with no qualifications."

In reference to prime minister Pierre Trudeau's anti-abortion position, Pelrine decried the late's alliance of "King Pierr the L. joined by Otto Long, crown prince of injustice, in trampling on the rights of Canadian women." Lang is minister of justice in the Trudeau cabinet.

Telegrams of support for fights to abortion were read to the conference by Women's Coalition executive secretary Lorna Grant, a L.S.A. member. Support for the conference, which drew women's rights groups representatives from across Canada, came from New Zealand, France, the United States and New Democratic Party MP Grace McInnis.

Anti-abortion groups picketed outside the rally, but no incidents occurred.

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WANTED: TO SHARE DRIVING AND GAS EXPENSES TO VANCOUVER: Med student driving to Vancouver in '72 Toyota station wagon leaving April 7th, to arrive April 12th or 13th. Contact Jack Sommers, 423-1764.