Animal nursing highly technical

A: Many persons compare the role of an animal technician to that of a nurse in human medicine. In order to become licensed as an animal technician, or veterinary assistant, you must first quality and then pass an examination given by the State Board of Veterinary Examiners

aminers.

There are two ways to qualify for the examination. One is by working for a veterinarian for three years, and the other is by completing an accredited program in animal technology.

nology.

Three such programs are offered in Michigan — at Michigan State University, Wayne County Community College and Macomb County Community College, (There may be a new program quening at Oakland Community College. All three existing programs are approximately two years in length and require a high school diploma as a prerequisite for admission.

IN PRIVATE practice, an animal technician assists the veterinarian in many areas — radiology,



anesthesia, surgery, laboratory work, animal mursing and educating owners about their pet's health. In addition to private practice, there are many fields open to animal technicians, such as research in universities and teaching. Young persons interested in entering into this type of career should try to gain exposure to animals by working or doing volunteer work, for example in an animal facility.

The writers are area veterinarians. Send your questions to: Pet Care, 2905 Walton, Rochester 48063.

State gasoline tax no longer deductible

Motorists will get less of a federal tax break this year because state and municipal gas taxes can no longer be deducted as a personal expense, according to Automobile Club of Michigan.

The rofund amounts to almost \$40 for the average federal taxpayer who itemizes deductions. The gas tax break was eliminated by Congress withe passing of an omnibus tax package in 1978.

Auto Club opposed the provision and has urged lawmakers to reinstate the deduction. The issue resurfaced in the U.S. Senate on Dec. §, 1979, but was defeated by a single vote.

LISTED ARE A number of personal deductions, prepared by Auto Club, that motorists may still take:

• Interest paid on auto loans and gas credit card

statements.
• State sales tax (4 percent in Michigan) on purchase of automobiles, auto parts, accessories and

State Sales Lax (a percent in multipage) on jud-chase of automobiles, auto parts, accessories and supplies.
 Casualty losses not reimbursed by insurance or other means if not due to willful negligence. The first \$100 is not deductible.
 One-half of the medical coverage portion of auto insurance premiums, up to \$150, however, any balance over \$150 may be deducted as a medical expense if it exceeds 3 percent of the taxpayers adjusted gross income.
 Cost of operating a vehicle in connection with charitable or medical activities (8 cents per mile plus parking and toll fees). In addition, certain car expenses can be deducted robusiness purposes depending upon the extent of automobile use in the business or profession of the taxpayer. Some of these deductions are:
 Anto Club dues.
 License and tile registration fees.
 Insurance premiums.

Senate OKs subway study Robert Geake, R.Northville, William Huffman, D-Madison Heights, and Doug Ross, D-Gak Park, voled yes. Ross had voted no a week ago when the plan lost in an 18-18 tie. State Sen. Donald Bishop, R-Rochester, voled no. Faust aide Fred Anderson said the Senate action was "not a vote on final engineering or construction." The construction question must still come before the lossibilities." A construction of the loss of the loss of the loss of the loss of the position of the loss of the

mi spacini was approved Lucsuay by the Michigan Senate. The main cog of the Southeastern Michigan Transportation Authority's 1990 regional transportation plan will now be considered by the House of Representatives. The house has set a Friday deadline to act. THE SENATE, by a 20-15 voice, approved spending \$350,000 for preliminary engineering studies for SEMCOG's light rail system, which will run underground from downtown Detroit to McNichols (xi Mie) and at surface to 10 Mile in Royal Oak. State Sens. William Faust, D-Westland, R.

or construction.

"The construction question must still come before the legislature," Anderson said. An amendment proposed by Sen. David Plawecki, D-Dearborn Heights, binds the legislature to a vote on the subway system's final design. That amendment was

SEMTA NEEDS the state's approval before it can apply for preliminary engineering grants from the federal government. The bulk of preliminary engineering money \$15 million — is expected to come from Washington. The total state share of preliminary engineering would be \$4 million. The result of preliminary engineering according to a SEMTA spokeswoman, will tell us exactly what it's (the subway-rail system) going to cost."

SEMTA has estimated the subway and surface rail line will cost \$886 million to build.



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Depreciation.
 Gasoline, oil, lubrication, washing, repairs (other than major replacements), garage rental, parking and toll fees.

AN INDIVIDUAL who operates his own vehicle for business travel may take a standard mileage rate deduction for the business mileage instead of maintaining detailed records. That deduction is

18½ cents per mile for the first 15,000 miles and 10 cents per mile in excess of that.

For more detailed information on auto-related income tax deductions, persons can call the Internal Revenue Service using the toll-free number listed in the local telephone directory or inside the 1879 tax preparation booklet. Taxpapers also should consult the most recent edition of the IRS pamphlet entitled "Your Federal Income Tax."



