

State Sheriffs To Go to School

The thirteenth in a series of biennial schools for sheriffs and their deputies will be conducted the week of December 3 through 7 at East Lansing State Police headquarters, Commissioner Joseph A. Childs has announced.

The school is jointly sponsored by the Michigan Sheriffs Association and the State Police. Sheriffs and their deputies from the state's 83 counties have been invited to attend. Twelve of the counties have newly elected sheriffs.

Members of the association, the State Police and representatives of other law enforcement agencies and court officials will serve as speakers, instructors and panel members.

The MEA has become the eighth member of the Michigan Association of Professions which was created in 1958. MAIP will present a united front for all members in the areas of public relations, legislation, education and business services and techniques.



3 Promoted to Eagle Scout

Scoutmaster W. C. Walston, 908 Chesternfield, Birmingham, congratulates three members of his troop who were promoted to Eagle Scouts at a court of honor Monday night. The troop 1001, sponsored by the First Pres-

byterian Church, has had 25 boys become Eagle Scouts since 1954. Latest additions are Howard Linder Jr., 1200 Chesternfield, and Charles and William Bornhauser, 1155 Quarton.

Expense Account Living Will Become Extinct

Expense account living as a "way of life" will, in time, become extinct under provisions of the Revenue Act of 1962 (Public Law 87-884), Commissioner of Internal Revenue Mortimer M. Caplin said in Detroit recently.

He said the new law makes it possible for the Internal Revenue

Service to eliminate most of the widely abused which have developed through too-casual use of the expense account. Substantial tax loss has been suffered by the Government and heavier burdens inflicted on the rest of the taxpayers by those who misused or misused personal expenses as business expenses, he said.

"Legitimate business expense deductions, however, need cause little concern. Bona fide travel and entertainment expense, incurred principally in furtherance of a taxpayer's trade or business, is still allowable. The Internal Revenue Service is now engaged in final preparation of the regulations by which we will spell out the precise enforcement program outlined by the new statute. It will be a vigorous but fair program," he said.

CAPLIN ADDRESSED the annual convention of the National Association of Real Estate Boards. Noting that the new law crystallizes the rules for deducting travel and entertainment expenses, Commissioner Caplin said taxpayers undoubtedly will have many questions. "The Internal Revenue regulations are needed to fill the gaps, and we have given first priority to the substantiation provisions to facilitate installation of new accounting procedures by the first of January. We hope to publish the remaining regulations in tentative form during December," he said.

Caplin stressed the area of adequate record-keeping from now on when claiming travel and entertainment expenses. The Revenue Act of 1962 abolishes the so-called "Cohan rule," which allowed the taxpayer to estimate amounts of expense where there was evidence of an expenditure but not of its exact amount. From now on, Caplin emphasized, taxpayers are required by law to substantiate travel, entertainment and gift deduction claims by providing adequate records and sufficient corroborating evidence.

HE SAID the new law does not erase all current deductions nor does it set forth a new class of allowable claims. Instead it disallows deduction for certain kinds of entertainment expenses; limits certain travel deductions; imposes strict requirements on proper record-keeping; defines proximity rules, to assure that entertainment and travel are closely related to the predominant purpose of furthering a trade or business; and limits the deductible amount of business gifts.

"The Revenue Act of 1962 is a strong statute, and basically a fair one. From its mandate, the Internal Revenue Service now derives authority to create fair and reasonable regulations reflecting the will of the Congress. This authority is welcomed by us as an opportunity to further enhance the confidence of the American taxpayer in the essential impartiality of our self-assessment tax system, and to contribute to more effective voluntary compliance," he said.

Caplin also said a major objective of his agency is to work cooperatively with business, to achieve improved tax administration. He cited meetings and conferences with various industry groups, and expressed his gratification at the cooperative attitudes displayed. He emphasized that this new technique of mutual cooperation between industry and Internal Revenue, in many instances, has identified and troublesome problems and helped resolve points of controversy before returns were filed, or audit instituted.

"THESE MEETINGS with representatives of industry groups have been a great success. Equally successful, and for the same enlightened reasons, have been our tax clinics for small business, sponsored by a number of universities and conducted jointly with the Small Business Administration," Caplin said.

He said a meeting of the minds freshens the atmosphere in tax matters. "This type of informal meeting, with fair and reasonable attitudes on both sides, is a practical approach to enable Internal Revenue and business to gain insight and understanding of each other's views and to try to accommodate to them," he said.

Men Can Beat Nurse Shortage Expert Believes

Men can—and should—beat the nurse shortage. More men are finding their true calling in the profession of nursing, long considered "woman's work," says Prof. Miriam L. Keller, assistant dean of the University of Michigan School of Nursing.

But a great many more male nurses are needed to help solve the nation's critical shortage of nurses, Professor Keller adds.

"MEN CAN HELP stabilize the profession," said Professor Keller. Women often leave to get married and raise families, but men usually work continuously.

Missouri has the highest percentage of male nurses in the nation, and it's only six per cent. In most states, men account for less than one per cent of the nurses, she explains.

In Michigan, six \$2,000 scholarships were offered in the fall of 1962 by the McGregor Fund to encourage men in nursing. The U-M, Wayne State University and Michigan State University co-operated in this scholarship program.

DESPITE THE advances made in recruiting men in nursing, this trend has not really caught on. "Perhaps in the future it will," Professor Keller says, adding that men must be encouraged to enter the nursing profession.

Accountants to Meet

The Plymouth assembly plant of the Chrysler Corp. on Lynch Road near Mt. Elliott, will be the host of the Oakland County Chapter of the National Association of Accountants on December 6, at 6 p.m.

Dear Santa Claus: Aimee Carron would like a big puzzle, some games, clothes for her doll and clothes for herself. Aimee is three years old.

Aimee Carron

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Army Pvt. Henry A. Schwager III, whose parents live at 215 Wendy, Bloomfield Hills, recently completed eight weeks of military police training at the U. S. Army Training Center, Fort Gordon, Ga. Schwager entered the Army in June 1962 and completed basic training at Fort Knox, Ky. He is a 1959 graduate of Saint Mary's High School, Royal Oak, and was employed by Michigan Bell Telephone Company, Detroit, before entering the Army.

In Washington

Mrs. Maurice B. Weiner, 30600 Lahser Road, Beverly Hills, vice president of the District Presidents Council, National Federation of Temple Sisterhoods, is taking part in the biennial meeting of the council in the Sheraton Park Hotel, Washington, D. C.

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