

Education Laws in Various States Have Similar Provisions

By DAVID NYDICK
UPI Education Specialist

Laws covering education vary somewhat from state to state but they have similar provisions. Parents should have sufficient knowledge of them so they will understand their rights and responsibilities.

in attendance during the required ages. Penalties generally are imposed for those who do not obey these laws.

Various aspects of each school are covered by state laws which set certain minimum standards. The local school board very often provide educational programs which surpass these basic requirements. The school board in a community which has an interest in quality education and is willing to support such a program usually will go well beyond the minimum required by the state.

As well as in the communities within a state. The laws generally provide minimum salaries, tenure, and retirement for employees. New buildings and major renovations must be approved by the state. The state also recommends and acts as a consultant in all areas of education. A copy of the law is probably available in the school office or local library.

But transportation is organized on a mileage basis. It often varies with grade level. In some communities exceptions are made for handicapped children or those who have dangerous streets to cross. If you have any questions concerning transportation, ask to see a copy of the school policy. In unusual circumstances you might make a special request to the school board.

There are several important factors to remember. If you have a problem, clarify your responsibilities as well as the schools. The schools are maintained for the public's benefit. This does not mean that the school is at the mercy of each individual's whim. The parents and the schools both have responsibilities. Cooperation is for the benefit of the children.

EXPRESSES SYMPATHY
Belgrade, Yugoslavia—U.S. Secretary of Agriculture Orville Freeman Thursday expressed America's "profound sympathy" for the victims of the earthquake that shattered Skopje.

School attendance is compulsory and parents have a choice of financing a private education or using the public schools.

In either case, the public schools are available for a complete program through high school graduation. The parents have the responsibility to keep their children

The local school board represents you. Special requests may be directed to the school board but you should first go to the school administration. Most requests are handled by the principal or superintendent within established policies.

Provisions for Handicapped
Many children have particular handicaps, interests, and needs. If the local school cannot cope with these, provisions may sometimes be made to obtain the necessary program from outside the local system. In many cases, the state requires the local school board to pay the costs. This will usually include transportation.

If your child is deaf, blind or otherwise seriously handicapped, you should investi-

MEDFORD MAIL TRIBUNE

SECTION B MEDFORD, OREGON, FRIDAY, AUGUST 9, 1963 PAGES 1 to 10

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The factory has authorized additional advertising discounts that we are giving to our customers. Pictured and priced below are a few examples. Now is the time for you to buy a new Rambler and save a lot of money with these factory discounts!



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Frost white color with turquoise interior trim. Has reclining back seats, weather-eye heater, and is factory undercoated. Also includes left outside mirror, custom steering wheel, dual visors and arm rests, cigarette lighter and turn signals.

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Rambler American 4-Door Station Wagon

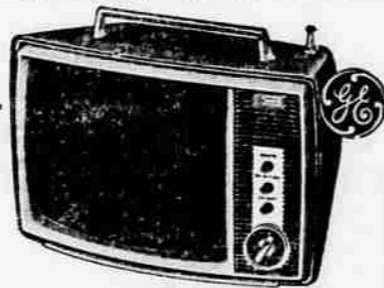
No. 3-165 Frost White with front seat that reclines, fully undercoated—has dual visors, dual arm rests, turn signals, standard transmission—64 cubic foot of cargo space. Also includes life-time warranted muffler and tail pipe.

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No. 3-267 Color is Inca Silver with harmonizing interior trim. Has reclining backs with weather-eye heater and defroster. Equipped with overhead valve motor—125 h.p. and standard transmission. Also has custom steering wheel, left outside mirror, fully undercoated.

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Your Money's Worth

By SYLVIA PORTER
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BUSINESS GIFTS—V
(This is the fifth in a series of nine articles.)
The era of giving and deducting substantial business gifts, such as mink coats, cars, refrigerators, etc., has passed into history.

Beginning this year, deductions for business gifts to individuals generally will be limited to \$25 a donee each year. This covers business gifts which you make to your customers, your business associates, your clients, your employees (except that the employee limit is \$100 for gifts recognizing length of service or safety achievements) and any other for whom you could properly deduct business gifts.

This will not prevent you from making gifts as large as you wish, but it limits your income tax deduction to no more than \$25 for each person to whom you make business gifts during the year.

The \$25 limit is figured by what the gift costs you, not what it's worth to the person to whom you give it.

You can omit from your cost any "incidental" charges—such as the customary engraving on jewelry, or packaging, insurance, mailing or other delivery. For instance, if you pay \$25 for the gift, another dollar for engraving and another dollar for packaging and mailing, you will be able to deduct the entire \$27 by treating \$25 as the business gift and the other \$2 as otherwise deductible expenses.

But a cost will not be considered "incidental" if it adds substantial value to the gift. Thus, what you pay for customary gift wrapping may be excluded from the gift as an incidental cost. But suppose you buy \$20 worth of fruit as a gift and have it packaged in a \$20 basket for delivery. The Treasury will most probably consider the packaging no longer incidental and treat the combined fruit and basket as a \$40 gift for which you can take only a \$25 deduction, with no deduction for the other \$15.

Here are several special reminders about the new business gift rules.

1. You can make more than one gift to a person in a year but the total amount you can deduct for that one person's gifts can't exceed \$25.

2. You can't get around the \$25 limit per person by making your gift to the person's husband or wife or child. If you want to give your customer a \$250 refrigerator as a business gift, say, you can't beat the \$25 limit on your deduction by giving the refrigerator to his wife instead of directly to him. But if your customer's wife is actually in partnership with him in his business, you can make a gift to either one or both and you will get a separate \$25 deduction for each one, for a total of \$50.

3. If you have business connections who own and operate other businesses as corporations, you can't get around the new \$25 a year limit on gifts to individuals by making your gift to their corporations. To illustrate, if you give a \$3,000 car as a gift to your business customer's corporation for eventual personal use by your customer himself, your deduction is limited to \$25 even though your gift is made in form to a corporation rather than an individual.

4. Some gifts may fit the descriptions of both business entertainment and business gifts. Depending on the particular situation, the new rules may at times give you a better tax break by treating the gift one way rather than the other.

As an example, when you give theatre tickets to a customer whom you don't accompany to the theatre, the Treasury gives you the choice of treating the tickets as a business gift or entertainment. While you may be unable to meet the tests for deducting the tickets as entertainment, you easily may show that they are deductible business gifts. So you would choose to treat them as business gifts, although that would limit your deduction to \$25.

When you make a business gift to an individual of packaged food or beverages for consumption at a later time, you have no choice about treating this as an entertainment or a business gift. The Treasury says you must treat this as a business gift, which automatically clamps on the \$25 deduction limit per person.

Next: Club Dues.

Fidel Castro's Mother Succumbs in Havana

Havana—AP—Premier Fidel Castro, his brother Raul and President Osvaldo Dorticos attended memorial services here Wednesday for the Castro's mother, Mrs. Lina Ruz Castro, who died Tuesday night after a long illness.

Court Records

DISTRICT COURT
Clayton Douglas Batten, failure to dim, \$15.
Estel James Rich, obstructed vision, \$10.
Wayne Chadwick, overload, \$13.
Evelyn Josephine Miller, no operator's license, \$5.
Frederick Taylor McQuillin, disobeyed stop sign, \$5.
Don LeRoy Kucera, overload, \$16.
Robert Blaine Wolfe, disobeyed stop sign, \$15.
Violet Elizabeth Malahy, no vehicle license, \$5.
Michael Richard Layman, violation of basic rule, \$50.
Jon Michael Houston, no operator's license, \$5.
Jewell Trefwell Hopkins, excessive overhang, \$15.
Alexander David Kirkcaldy, violation of basic rule, \$10.
Wallace Burton West, no vehicle license, \$5.
Dennis Glenn Loper, disobeyed stop sign, \$15.
Len Bernard Furry, excessive overhang, \$15.

CIRCUIT COURT
Charles L. Burkett vs. Carol Jean Burkett, divorce complaint.
Raymond Duane Roberts vs. Theresa Grace Roberts, divorce complaint.
Bonnie Hockin vs. George Edward Hockin, divorce complaint.
Gladya Thompson vs. Roy L. Thompson, divorce complaint.
Sandra Kay Maynard vs. Gordon Maynard, divorce complaint.

MARRIAGE LICENSE APPLICATIONS
John Wesley Campbell, 1950 Sunset dr., Medford, and Pavlina Jean McVay, route 1, box 12F, Jacksonville.
Paul Westworth, 419 South Columbus ave., Medford, and Althea Dale Ferguson, 801 West Jackson st., Medford.
Terry Lee Langley, 75 East Glah rd., San Jose, Calif., and Jeanie Mae Fuller, student.



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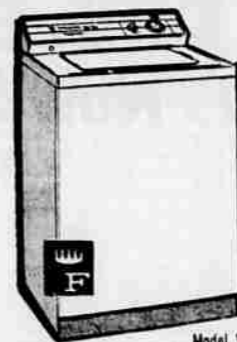
Medford Mail Tribune

They're selling fast, so hurry for these Frigidaire Best Buys!

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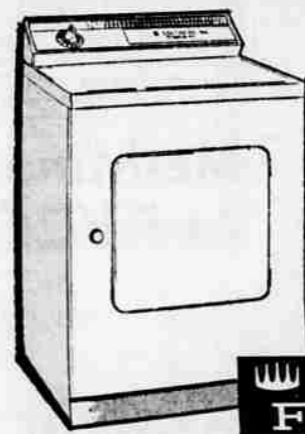
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\$139⁹⁵

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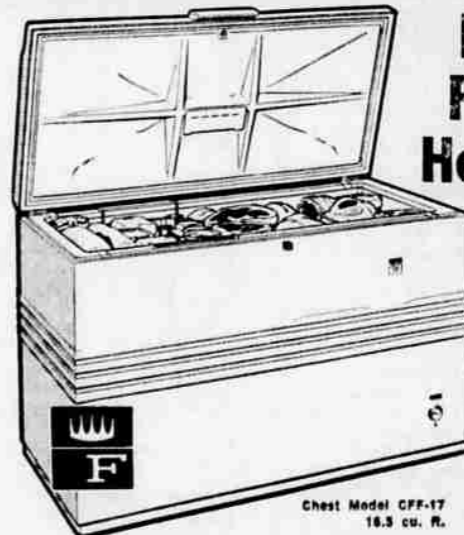
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