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NOTES ABOUT VETERINARY SCIENCE

By **Mona S. Miller, DVM**

This column was inspired by a recent conversation with a friend, during which I was asked, "If I were in your office, would I call you 'doctor'?" The answer is "yes" – as a small animal general practitioner in Lamorinda, I provide preventive health care, general surgery and treat disease in a variety of species including dogs, cats, birds, reptiles, rabbits and rodents. Veterinarians are licensed doctors, and the field has expanded in the past 50 years to include specialists as well as licensed nurses. The future holds potential for sub-specialization in disciplines such as small animal cancer surgery and equine sports medicine/lameness.

Veterinary science is the application of medical, diagnostic and therapeutic principles to a variety of animals, such as companion and domestic, exotic and wildlife, and production animals. Links to humans are found in issues of zoonoses (diseases that can be passed from animals to humans) and infectious disease surveillance and control. Veterinarians can find jobs in private practice, biomedical research institutes, academia, food production, government and military services.

To become a Doctor of Veterinary Medicine, one must

have completed a four-year graduate program at a veterinary school (usually after obtaining a four-year Bachelor of science or art degree), and hold a state license to practice. Licensing requirements vary from state to state, but generally consist of both national and state board examinations. Most veterinarians in general practice enter the workforce at this point. Some do a one-year internship program in general medicine and surgery, usually the first year after vet school, in order to gain experience in intensive and/or high volume hospitals.

Specialization began in 1951 with the development of the College of Vet Pathologists. A specialist has completed a two to four-year residency program in the specific field, and has passed a set of rigorous examinations. Today, the American Veterinary Medical Association recognizes 20 specialty fields, including toxicology, laboratory animal medicine, poultry, reproduction, anesthesia, behavior, clinical pharmacology, dermatology, emergency and critical care, internal medicine, microbiology, nutrition, ophthalmology, preventive medicine, radiology, surgery, zoological medicine and dentistry.

Registered Veterinary Technicians are valued as pro-



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fessional nurses. To accomplish this, the nurse must complete general education requirements equivalent to a two-year Associates degree and then a two-year program to achieve an Associates degree in Veterinary Technology, and pass a licensing examination.

There are 28 veterinary schools in the United States. The first American school was the Veterinary College of Philadelphia, which operated from 1852-1866. There are now two vet schools in California. The School of Vet Med at University of California, Davis is celebrating its 60th anniversary this year. In 1998, the College of Vet Med at Western University of Health Sciences in Pomona became the newest veterinary school in America in over 20 years, and graduated its first class in 2007.

Boy Scouts Visit Lamorinda Weekly

By **Sophie Braccini**



Troop 200 examines the recycled paper on which the Lamorinda Weekly is printed Photo Sophie Braccini

Eleven energetic and curious Lafayette 1st grade boys swarmed publishers Wendy and Andy Scheck's office on February 20th as part of a Boy Scout project. Troop 200, Den 4 (Tiger Cub Scouts), was on a mission to understand how communication happens in our community.

Troop leader Matt Owens and co-leader Beth Hutson were accompanied by a few parents herding the Springhill Elementary students as they moved from station to station in the Schecks' office. First, they

learned how newspapers are made out of only four colors (red, yellow, blue and black) on huge printing machines that are as tall as a three-story house.

In the studio, they saw the computer systems that allow the team of reporters and editors to communicate their stories to the publisher and saw how stories and pictures are placed by Andy Scheck in the electronic file that is sent to the printer in Santa Rosa.

Wendy Scheck explained to the boys how community members send news and messages to the newspaper so they

can be printed to inform the public. Her daughter Amanda, who is in middle school, showed the boys how she uses Photoshop to enhance pictures. "We open eyes a lot," said Scheck, referring to group pictures where there is always someone with their eyes closed.

At the end of the presentation the boys were excited that they were going to be featured in the next issue of the paper, a real life example of community communication. "I learned a lot and I think they did, too," concluded Hutson.

New Tax Bills Will Bring Change Soon

By **Stephen D. Tonjes, CPA**

Two big tax bills will affect Californians: The American Recovery and Reinvestment Act of 2009 and the tax provisions that were included in the California budget. Though there are only a few provisions that could affect your 2008 income tax filing there are a number of items that need to be acted upon quickly. Otherwise it could end up costing you money. Let's look at some of the key provisions and the key dates they contain:

March 1, 2009 to March 1, 2010 - If you buy a brand-new, never occupied home you may qualify for a California credit of 5% of the purchase price up to a maximum credit of \$10,000. There are no income restrictions. The State of California has set aside \$100 million for this credit. Once taxpayers have utilized credits totaling that amount any other taxpayers who would otherwise qualify will be out of luck. California is going to post on the Franchise Tax Board web site a counter that will give a running total of the credits available. It is expected that all the credits will be utilized within the next three to four months.

April 1, 2009 - The sales tax rate in Contra Costa County is going to 9.25% effective April 1, 2009. That is because California is raising the sales tax rate by 1% on April 1, 2009. Try to make any major purchases prior to that date.

April 17, 2009 - The date by which you are allowed to revoke the waiver of the federal net operating loss carryback period. The general rule is that when you have a net operating loss the federal government requires you to carry back that loss to the prior two years. You can elect to forgo the carryback and instead carry it forward to future years. For small businesses (gross receipts of less than \$15 million) you can now elect to carryback

your 2008 net operating loss 3, 4, or 5 years. A good way to recover some of the taxes you paid when business was better.

May 19, 2009 - The California DMV fee will increase on May 19, 2009. The rate goes from 0.65% of the value of the automobile to 1.15%. If you purchase a \$50,000 automobile after May 19, your DMV fee will increase by \$250.

December 1, 2009 - The federal government enhanced the "first time homebuyer credit." The original law applied to principal residences purchased on or after **April 9, 2008 and before July 1, 2009**. It granted a refundable credit. The credit is equal to 10% of the purchase price up to a maximum credit of \$7,500. The credit had to be recaptured ratably over a 15-year period. For example Sam buys a principal residence for \$300,000 in 2008 and claims a \$7,500 credit. Sam must recapture as an addition to tax, \$500 each tax year from 2010 through 2024. If Sam were to sell the home within the 15 year recapture period the balance of the credit would be immediately recaptured. The "new law" applies to purchases made after **December 31, 2008, and before December 1, 2009**. It retains all the rules of the old law with the following changes:

- The credit is increased from \$7,500 to \$8,000; and
- The regular recapture rules are removed. You don't have to pay it back unless you sell the house within 36 months.

A taxpayer may elect to report a 2009 purchase as if made in 2008; that is, they can report a 2009 purchase on their 2008 return and take the credit there. They do this on Form 5405.

December 31, 2009 - You can deduct on your federal return sales tax paid on the purchase of a "new" car bought on or after Feb-

ruary 17, 2009, and no later than December 31, 2009. The deduction is available even for taxpayers that don't itemize. The deduction is reduced for taxpayers with incomes over \$125,000 and eliminated for incomes over \$135,000 (\$250,000 and \$260,000 on a married filing joint return).

There is a new California credit for increasing the number of full-time employees. The credit is \$3,000 per qualified employee if the total full-time employees increase over the prior year. The credit only applies to businesses with fewer than 20 employees. This is a great provision for those who are considering starting a new business.

There are many other provisions but we wanted to bring to your attention some of the critical dates that we don't want you to miss. We encourage you to talk to your tax advisor.



Stephen D. Tonjes, CPA, is a partner in the firm Tomei & Tonjes, LLP in Lafayette CA. Steve has thirty years of diversified tax experience and is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. Stephen D. Tonjes can be reached @ (925)-283-8700, Ext 105. Steve@tomeiandtonjes.com.

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