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From The Editors **THAT DREADED DAY IS ONLY A MONTH AWAY**

BY EPSTEIN LARUE

When starting out in travel nursing this can be the most dreaded day of the year, but with a little help and understanding of the tax laws you can survive this day without ending up in the psychiatric unit.

Just what are travel expenses? According to the IRS in publication 463 it is defined as, "the ordinary and necessary expenses of traveling away from home for your business, profession, or job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession.

First you need to establish a tax home. This is generally the place where you permanent house is, if you have a permanent house, or your permanent address, if you use a mail-forwarding system. Keep in mind also that if you do not have a regular place of doing business or a conventional home, then you are considered a transient and your tax home is wherever you work.

Remember in January to have your company send your W-2 to your permanent address. Just remember that your W-2 form can be used against you in a court of law in attempt to establish a tax home for you. A deduction can also be made for

the expense of meals if it is necessary for you to stop for substantial sleep, or that the meal is business related. These meals cannot be lavish or extravagant. A standard meal allowance is provided to you based on where your business away from your home is conducted. The standard meal allowance for your locality can be found at <http://www.policyworks.gov/perdiem/>

Transportation expenses can be taken on expenses related to getting from your home to a temporary workplace when you have one or more regular places of work. If you have one or more regular work locations away from you home and you commute to a temporary work location in the same profession, you can deduct the expenses of the daily round-trip transportation between your home and the temporary location, regardless of distance.

Remember also, that a temporary work assignment is considered an assignment that is expected to last less than one year, the employment is temporary unless there are facts that would indicate otherwise. As a travel nurse, all assignments are considered temporary, unless you decide to stay at the location that you "travelled" to.

You may also take out a mileage expense. The standard mileage rate for 2002 is 36.5 cents a mile. As a travel nurse, you will soon be responsible for keeping track of all your expenditures related to your travel. You MUST keep track of things. The best what that I have found to keep track of my expenses is through a computer program. The program that I use allows me to keep track of everything taxable and non-taxable. I also have a filing system for every assignment that I have been on. Organization is the key to successful travel nursing!

Hopefully this chapter will help you answer some of your questions concerning travel taxes. I would also strongly suggest that you go to the IRS' website and download the latest copy of Publication 463. This is your "Travel Tax Bible" and could save you thousands of dollars every year!

For more information about tax time and the travel nurse, visit our website article on "Important Tax Information" at...

www.highwayhypodermics.com/tax_information.htm

Destination Spotlight *SAN FRANCISCO, CALIFORNIA*

Someone mentions the city, “San Francisco” to you, and the first thing that pops into your mind is the Golden Gate Bridge, but San Francisco is more than just a place where a famous bridge was constructed, it has a culture of it’s own through it’s notorious museums, exclusive neighborhoods, and distinctive transit system.

Although officially discovered in 1542 and named Puerto de San Francisco, it wasn’t until 1846 that it became “San Francisco” by an ordinance published in the California Star Newspaper, and it wasn’t officially incorporated until April 15th, 1850.

In 1869 a terrible accident witnessed by Andrew Smith Hallidie involving a streetcar and horses inspired the creation of the San Francisco cable car system. The young Hallidie’s father had filed a patent earlier for “rope made of steel” in Great Britain, and this invention would later allow the younger Hallidie to create the great cable car system that would allow safer transportation up and down the roller coaster type hills of San Francisco.

After an attempt in 1946 by the Mayor to close down the cable car system, the Citizen’s Committee to Save The Cable Cars was born, and won the votes in 1947 to keep the cable car running, and again in 1954 the fight to save the cable car system was on.

Today’s system consists of two main North and South lines, the Powell-Mason line and the Powell-Hyde lines, and a third line, the California Street Line, which runs East and West.

As you ride on these cable cars, you are taken up and down the hills of San Francisco, and through some of the most interesting neighborhoods. The buildings are very close together, and all involved two or three levels.



In 1872 the idea of building a bridge from San Francisco across the Golden Gate Strait to cities like Sausalito and Larkspur popped into city developers head, but it would take over 50 years before that dream would be the reality of the Golden Gate Bridge.

According to the official website, Joseph B. Strauss submitted his final plan for the Golden Gate Bridge on August 27, 1930, and the bridge was officially opened to vehicular traffic at twelve o’clock noon with President Franklin D. Roosevelt announcing to the world the opening by telegraph. Since then, almost 2 billion cars have crossed over the bridge.

The first time I visited the bridge was on a tourist boat. We traveled from Fisherman’s Wharf to the bridge and past Alcatraz. The bridge looked massive as we traveled under those orange vermilion towers of steel.

While on the boat that took us under the Golden Gate Bridge, we also cruised by Alcatraz Island. Among the most famous people to enter the cells of Alcatraz was Al Capone, George “Machine Gun” Kelly, Alvin Karpis, and Robert “Birdman” Stroud. While on this boat tour of the San Francisco Bay, we also passed by the Palace of Fine Arts, which was established in 1915 by Bernard R. Maybeck. Although it laid as ruins in the 1950’s, it was rebuilt in the 1960’s. In 1970, a 1003 seat theatre was also created. In 1980, adding a fifteen thousand square foot exhibit mezzanine expanded the Palace of Fine Arts.

Whether it’s exploring science, visiting a historic prison, having clam chowder in a fresh sourdough bowl, or visualizing the grandeur of one of the largest expansion bridges in the world, you will leave San Francisco in awe of all it’s beautiful structures and culture.

For a comprehensive guide to San Francisco check out yahoo’s travel guide at... <http://travel.yahoo.com/p-travelguide-191501889-san-francisco-vacations-i>

For more information, check out these websites!

www.goldengatebridge.org

www.sfcablecar.com

www.exploratorium.edu/palace

www.sfgov.org

www.nps.gov/alcatraz

www.citylights.com

www.yerbabuena.org

Company Spotlight **HEARTLAND HEALTH RESOURCES**

[HTTP://WWW.HHRNURSE.COM/](http://www.hhrnurse.com/)

On your website you state, "...we can find an assignment for you rapidly." What is your average time from acceptance of application to first day on the job for those nurses ready-to-go?

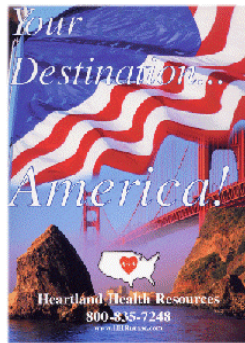
Our hospital contracts state that there should be a 48-hour turnaround for interviews from the date the profiles are submitted. If the traveler is open to a location we can have them placed and working within 1 week of receiving their profiles.

Are you a small company or large company? Can I expect to be treated as a number or a name?

Heartland Health Resources (HHR) is a small nursed-owned agency and our personalized care is the one benefit that our employees appreciate the most. When you call, you are able to reach your recruiter, not a voice mailbox. There is nothing like calling your employer and no matter who answers the call, they know your name and simply recognize your voice! After hours our phone lines are transferred to one of our managers' cellular phones. This means you can access us 24-hours a day. This benefit allows you to reach us when you most need us. In case of an emergency, we are simply a phone call away. Heartland has a commitment to our staff that has given us a growing reputation and we are not growing due to acquisitions of other companies but by treating our staff like family!

Do you cover all the United States or just the certain states?

We are willing and able to place staff all over the United States. Our recruiters compile a



database from profiles received of specialty and locations desired. From this database we can contact staff when we receive needs in the areas they request. Also, we have marketers who will contact all the facilities in the area of your interest to find you a position in just the right location!

What kind of career opportunities does Heartland Health Resources offer?

HHR matches your skills with hospital needs and sends you to work at the hospital of your choice for thirteen weeks. At the end of the assignment, you can opt to extend, if needed, or go to another location. You are an employee of the agency throughout the entire process, ensuring continuity of health insurance and other benefits. If you choose to hire permanent at a facility at the end of any contract, you are free to do so with no hidden costs to you or the facility.

I need private housing that I can share with my family, does Heartland Health Resources make allowances for family?

Our free private housing is available on every assignment you accept with HHR, not just select assignments like some of our competitors offer. We encourage traveling with family to make each assignment more comfortable and

enjoyable. Maybe this quote from one of our staff will sum it up, "I've been working for HHR for over 2 years. The support staff is always available. They have always found assignments to fit my schedule and I've never been out of work! The apartments I've lived in the past 2 years have been better than any I've ever live in before. Traveling with my wife and 2 children, that's important. I've never considered working for any other company and never will. They are simply the BEST!" - Joe Srebalus, Traveling Tech.

Why would I want to work at Heartland Health Resources?

HHR was created in 1997. The President is a registered nurse who worked for many years as a traveler prior to starting the company. From the beginning, HHR has done business differently from any other travel nurse agency. HHR has an attitude of openness you won't find anywhere else in the industry. When it is time to set up your contract we will go over the numbers with you including the hospital bill rate, all costs, HHR's profit and your wage. You will know you are getting the best deal possible. No other company that we are aware of will do this for you.

For More Information Contact:

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Hospital Happenings

GEORGE L. MEE MEMORIAL HOSPITAL

BY EPSTEIN LARUE

It's not size that matters, but the caring heart of the employees at George L. Mee Memorial Hospital in the small community of King City, California.

This small "level three" rural hospital serves a population of over 50,000 people in the Salinas Valley, also known as the "Salad Bowl" of the United States.

I spent nineteen weeks at this facility, and truly enjoyed the change of a small community, compared to the hustle and bustle of a large metropolitan area. I even "survived" the December 22, 2003, earthquake that did extensive damage in Paso de Robles, only fifty miles away.

The hospital has been serving the Southern Monterey County area since 1941. It all started as a 22-bed facility, and now has grown into a 68-bed, full service, not-for-profit health care facility.

Although a smaller rural community, this hospital served over fifty-five thousand inpatient and outpatient visits with an Emergency Room that handles more than five thousand visits a year.

One of the things that really impressed me about this facility was the fact that they had outpatient renal dialysis readily available. Being from rural Oklahoma, it really made an impression that someone saw the need, and the funds were raised for this endeavor.

The hospital now comprises not only of a new surgical suite, six new LDRP rooms, fourteen medical/surgical beds, and four

intensive care rooms, but it has a remodeled skilled nursing unit.

This hospital is definitely traveler friendly. While I was employed there, never once did I feel uncomfortable or the "odd ball" one, because I was a traveler. I was treated with the up most of respect as a travel nurse.

The unit that I am most familiar with is the forty-four bed skilled nursing unit. I have worked in other "nursing home" type of situations, but this place is a cut above the rest.

From the nursing assistants to the unit manager, quality care is shown on a daily basis to the patients. The patients are assessed each week for nutritional deficits, skin problems, malnutrition, and dehydration, which can occur very rapidly in the elderly.

Another upstanding quality of this small skilled nursing unit is the fact that they have a nurse that is dedicated to wound care, and the facility participates in a Central California wound care coalition. Meetings are frequently attended concerning prevention of decubitus ulcers, and interventions to heal the ones that are currently present. Through the constant assessment and interventions of the wound care nurse, problems were "nipped in the bud" and always decreased rapidly.

Another fact of life at Mee Memorial Hospital is that about half of the patient's "native" language is Spanish. I took Spanish in college, but as the saying goes, "if you don't use it, you lose it," and I had forgotten how to "habla espanol."

Some of my best memories of this hospital is not the other employees

helping me relearn Spanish, but the three or four residents who were trying to teach, "that Okie Nurse" how to speak their language.

While on assignment in King City, I took advantage of all the sites of Monterey and the surrounding counties. Enjoying my time cruising up and down Highway One (Pacific Coast Highway), the spectacular views of 17-Mile drive in Carmel, including Pebble Beach. Time was also spent on the beach in Marina and along the Fisherman's Wharf and Cannery Row of Monterey.

While on assignment in King City, my family and I went fishing in the ocean, spent time in San Francisco, and even ventured to the Redwood Forest and the "Avenue Of The Giants."

King City is also in the heart of wine country. Local wineries can be found from Paso de Robles to Salinas and Monterey. Traveling further north only a few hours, you can visit the more exquisite wineries of Napa Valley.

King City, California... a big adventure in a small community.

For more information visit their website:

www.meemorial.com

For more information about King City, visit the city website at...

www.kingcity.com



Looking for something special gift?

Don't forget our travel nursing specialty shop where tote bags are on sale now! These 100% cotton canvas tote bags have plenty of room to carry everything you need when you are on the go. They include a bottom gusset and extra long handles for easy carrying.

[www.highwayhypodermics.com/apparel and gifts.htm](http://www.highwayhypodermics.com/apparel_and_gifts.htm)

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Epstein LaRue, Owner and Chief Executive of Highway Hypodermics
Melissa S. James, Special Consultant and Columnist

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