

Air Force Chief of Staff Gen. Dave. Goldfein talks about Air Force operations during an all-call at Shaw Air Force Base in May The Air Force must do a better job of screening, educating and.

Although mostly obiter, the remarks made have established, or reiterated, a number of important principles concerning the nature of goodwill. Legal goodwill is the attractive force of a business, while accounting goodwill seems to be the ability of a business to earn above the average for similar businesses. The importance of this lies in the fact that even an unprofitable business may be said to have legal goodwill although, for accounting purposes, it has none. This is significant for the operation of the relevant capital gains tax and stamp duty legislation. It had also become likely, in stamp duty, for various State and Territory revenue offices to regard the transfer of such a licence as a transfer of property in the form of goodwill, which was dutiable. The High Court has reaffirmed a narrower concept of goodwill and said that: For legal purposes, goodwill is the attractive force that brings in custom and adds to the value of the business. It may be site, personality, service, price or habit that obtains custom. But with the possible exception of a licence to conduct a business exclusive of all competition, a licence that authorises the conduct of a business is not a source of goodwill. The meter and taxi, although included in the sale, were actually owned by a Mr Gower, who operated the taxi. The majority of the High Court Gaudron, McHugh, Gummow and Hayne JJ; with Kirby J dissenting found that the taxpayer and her husband did not dispose of a business, nor did they dispose of an interest in a business including the goodwill; all they did was sell a taxi licence and some shares in a taxi co-operative. The High Court recognised that the licence had been: In so far as the licence gave a right to conduct a taxi business, the business was conducted by Mr Gower. Nor did it dispose of the goodwill of the business of the taxpayer and her husband in so far as that business involved the running of another taxi and the leasing of the licence which is the subject of this appeal. The simple finding that, as they neither owned the vehicle nor operated it, the Murrays did not dispose of a taxi business, would have been enough to dispense with the matter, on the facts. However, the wider issue of the status of such licences for capital gains tax "CGT" purposes was at stake, and the majority went on to hold that a licence such as a taxi licence [7] "is not and does not contain any element of goodwill. Not least of these will be the emphatic statement that, as has been suspected for some time, goodwill means one thing to lawyers and another to accountants and business people. Apparently the two concepts will never be reconciled. The statement that the two are different was criticised in the minority judgment of Kirby J, and it is of some surprise to the writer that it has not attracted wider comment since the judgment was handed down. The finding has, after all, considerably narrowed the concept of goodwill for CGT purposes. Briefly stated, they are as follows: Goodwill is defined more narrowly for legal than accounting purposes. Goodwill may have different "sources" but does not have different "aspects". Goodwill is a form of property but is not severable from a business. Goodwill may not always date from when a business was acquired or established. Goodwill does not generally reside in a trading licence. Goodwill in taxi and similar businesses is negligible. The reasoning which supports these principles and their implications for the tax treatment of goodwill are examined below. According to the learned judges: Originally, the legal definition of goodwill emphasised the patronage of the business. In *Cruttwell v Lye*, Lord Chancellor Eldon said that goodwill was "nothing more than the probability that the old customers will resort to the old place. What unites these aspects is the conduct of a business. As noted from the quote above, [14] this view of goodwill is recognised by the High Court as narrower than "[t]he understanding of accountants and business persons as to the meaning of the term [which] differs from that of lawyers. Australian accounting standards describe goodwill as comprising "the future benefits from unidentifiable assets which, because of their nature, are not normally individually brought to account. Accounting and business conceptions of the term emphasis the necessity for the business to have some value over and above the value of the identifiable assets. This is because legal goodwill is rooted in the right to protection from unlawful competition. Thus, a business may have goodwill even when the value of the business is the same as, or less than, the tangible assets of the business. This apparent anomaly arises from the fact that courts will protect the ability of a business to attract

custom, for example, under an action for passing off, whatever the "book value" of the goodwill may be. As the High Court expresses it: A business may have goodwill for legal purposes even though its trading losses are such that its sale value would be no greater than its "break-up" value. Once the courts rejected patronage as the touchstone of goodwill in favour of the "added value" concept, it might seem impossible for a business to have goodwill for legal purposes when its value as a going concern does not exceed the value of the identifiable assets of the business. But the attraction of custom still remains central to the legal concept of goodwill. Courts will protect this source or element of goodwill irrespective of the profitability or value of the business. Thus, a person who has sold the goodwill of a business will be restrained by injunction from soliciting business from a customer of the old firm even though the value of that firm is no greater than the value of its identifiable assets. This means that a business which has no justiciable right to defend itself from competition, is one without goodwill. This specific legal view of goodwill is very different indeed to that of the accountant. It takes the focus away from added value, to the justiciability of the right of the business to protection from unlawful competition. However, when it comes to valuing goodwill, the High Court does accept that accounting methods may be acceptable, at least where a profitable business is concerned. In the case of a profitable business: Admittedly this approach can cause problems in valuing goodwill for legal purposes because the identifiable assets need to be valued with precision. Particular assets, as shown in the books of the business, may be under or over valued and may require valuations of a number of assets and liabilities which may be difficult to value. However in a profitable business, the value of goodwill for legal and accounting purposes will often, perhaps usually, be identical. Thus, the same valuation method will not suffice. The legal goodwill will have a value. The difficulty will be in ascertaining what this value is. In a business trading at a loss or with less than industry average profitability, there may be a marked difference between the value of goodwill for legal purposes and its value for accounting or commercial purposes. That is because goodwill for legal purposes includes everything that adds value to the business - "every positive advantage" as Wood V-C pointed out in *Churton v Douglas*. As a result, a business may have valuable goodwill in the eyes of the law although an accountant would conclude that the business either has no goodwill or that, if it has, it is of nominal value only. The value of such goodwill may be difficult to assess. Having regard to the likely future of the business, often it may have only nominal value. But in some cases, the value of the goodwill may be more than nominal. It may be the difference between the revenues generated by the relevant advantages and the operating expenses other than a share of the fixed costs incurred in earning those revenues. The accounting method of valuing goodwill is rooted in the accounting concept of goodwill. If the accounting concept of goodwill is abandoned it must be more difficult to establish a value for the "legal" goodwill. There may even be a need for the various accounting bodies to suggest an appropriate method of evaluation, or for the Commissioner of Taxation to issue a ruling. Once this difficulty of valuation can be resolved, however, the analysis may well allow taxpayers who have sold a business with a relatively low goodwill value, or no goodwill value, to argue that there has nevertheless been a disposal of goodwill for tax purposes although this is not represented by the value on the books of the business. All the taxpayer need do, one supposes, is establish a reasonable and defensible value for the goodwill which has passed, and thus claim the pre-CGT status of, or the Subdiv C partial exemption on, any capital gain involved. Indeed, as has been mentioned, the dissenting judgment of Kirby J expresses reservations on the point. The learned judge enumerated a number of cogent reasons why the relief under s ZZR should be available to the taxpayer in this case, not least of them being the policy issues involved. Section ZZR is a relieving section and so should be generously interpreted if the will of the Parliament in affording the relief is not to be frustrated. According to Kirby J: It is wrong, in my opinion, to take a narrow view of the nature of goodwill in the present context, Especially is this so where those requirements are found to produce results which involve conclusions which seem at odds with common sense. It would be surprising if, at the time of the introduction of the relief, and subsequent amendments to it, the legislature really had in mind anything other than the ordinary accounting and business concept of goodwill. It remains to be seen, however, whether there is widespread criticism of the use of a different meaning of goodwill in law to that used in accounting. Our tax cases are, after all, littered with statements to the effect that principles of taxation are not the same as, and should not be regarded as the

same as, accounting principles. Whether this proposition is universally correct must be doubted. For example, a business may have both goodwill attaching to a name and goodwill attaching to premises. There seems no reason why each of these aspects of the goodwill of such a business could not be dealt with separately. Pushed to its logical conclusion Such a conclusion contradicts the two fundamental premises of the law of goodwill, that is to say, that goodwill has no existence independently of the conduct of a business and that goodwill cannot be severed from the business which created it. With the possible exception of some compensation cases, nothing in the case law, when it is properly understood, supports the proposition that the goodwill of a business is divisible and can be transferred in gross or as part of the transfer of an asset. For example it is stated: Goodwill is correctly identified as property It is a right or privilege that is inseparable from the conduct of the business. Goodwill is an item of property and an asset in its own right. For legal and accounting purposes, it must be separated from those assets and revenue expenditures of a business that can be individually identified and quantified in the accounts of a business. Goodwill, as property, is "inherently inseverable from the business to which it relates". That which can be assigned and transferred from the business may, while it is connected to the business, be a source of the goodwill of the business but cannot logically constitute any part of the goodwill of the business. It has been said, however, that: Some writers assert that, jurisprudentially, goodwill is no more a form of property than information see, for example, Slater, "The Nature of Goodwill", 24 Australian Tax Review 31 at 31 who argues that goodwill is a property in the sense of being a quality or attribute but is "neither property nor any sort of right, whether incorporeal or otherwise. Rather it is, like value, a quality or attribute which results from the presence of rights, assets, legal persons or qualities, none of which themselves are goodwill. Moreover, as we have pointed out, goodwill is property because it is the legal right or privilege of the proprietor of a business to conduct the business in a particular way and by particular means. It can be expected that any State revenue authorities which have not already adopted provisions which make the issue irrelevant, [39] will be delighted to hear that the High Court has affirmed their view that goodwill is capable of being property, and therefore dutiable. In such cases the asset is deemed to have been acquired by the taxpayer when the construction or the work resulting in the creation of the asset commenced. The learned judges recognise that: The sources of the goodwill of a business may change and the part that various sources play in maintaining the goodwill may vary during the life of the business. But, as long as the business remains the "same business", the goodwill acquired or created by a taxpayer is the same asset as that which is disposed of when the goodwill of the business is sold or otherwise transferred. As the High Court points out:

Chapter 2 : Air Force Academy Goodwill

For people such as Onaiyekan, the claim that the Church is a force for good is basically a tautology, something so blindingly obvious that the idea it requires a defense just doesn't compute.

The products were then redistributed to those in need or were given to the needy people who helped repair them. In , Helms hosted a visit to Morgan Memorial by representatives of a workshop mission in Brooklyn, NY and they learned about the innovative programs and the operating techniques of the "Morgan Memorial Cooperative Industries and Stores, Inc. These are each independent social enterprises that operate their own regional Goodwill retail stores and job training programs. Each regional store will ship out what they deem valuable so that the items will be purchased for what they are worth. Antiques, collectibles, jewelry, comic books, furniture, and even automobiles are some of the items found on this website. The revenues fund job training and other services to prepare people for job success. Goodwill locations that operate on eBay research donated items for higher profit than could be brought in-store, and instead list those items on eBay for auction. Local Goodwill branches train and employ contract workers to fill outsourced needs for document management, assembly, mailing, custodial work, grounds keeping and more. Goodwill claims that more than 84 percent of its total revenue is used to fund education and career services and other critical community programs. The wide selection and massive discounts on a variety of household goods typically attract a fervent following of regular customers, some of whom make a full-time living buying and re-selling goods. There are also many vendors who buy this merchandise in bulk, and they send the merchandise to third-world countries. Charity Watch rates the Goodwill Industries an "A". The six other Canadian Goodwill Industries Branches remain operational. The Castro Pop-up store closed in April , but the staff was transferred to various Goodwill stores throughout San Francisco. Goodwill has been around for more than years, but in recent years has revamped its retail strategy to include boutiques, trunk shows and other venues that appeal to a younger audience. Revenues generated from the shop are helping put people to work in Austin. Spokespeople Evette Rios and Lorie Marrero were on hand for the event. Known as the Goodwill Industries 21st Century Initiative, the plan includes broad strategies for getting people into good jobs that enable them to become self-sufficient. These strategies include providing job and technology training for a 21st-century workforce, offering family strengthening services to support workers and their families, and developing business opportunities to employ individuals who were previously considered unemployable. In June , Goodwill announced an initiative with the goal of engaging 3, women veterans[clarification needed] over the next two years with services and support that lead to economic self-sufficiency. Career mentors advising users are online volunteers. GoodProspects was launched in the Fall of , funded by a grant from the U. Department of Labor Employment and Training Administration. It is currently supported by Accenture and SafeLink Wireless. It will only accept items that can be resold, whether in the retail stores or as bulk lots. Most stores also do not accept hazardous materials such as paint, medications, or building materials such as doors, wood, nails, etc. For liability reasons, Goodwill generally does not accept baby cribs or car seats. Sanitary regulations prohibit accepting mattress donations, and although some Goodwill stores sell brand new mattresses, most locations are unable. Recently, due to safety concerns, particularly lead content in painted products, some Goodwill stores do not accept certain toys. Even if they are deemed unfit to be sold in a store, these items can be sold as bulk lots, and thus can still generate income. Depending on local laws, the value of the goods donated can be used as a tax deduction. Under Section 14 c of the Fair Labor Standards Act of , organizations can obtain a "special wage certificate" to pay workers with disabilities a commensurate wage based on performance evaluations. Terry Farmer, CEO of ACCSES, a trade group that calls itself the "voice of disability service providers," said scrapping the provision could "force [disabled workers] to stay at home," enter rehabilitation, "or otherwise engage in unproductive and unsatisfactory activities. Without the law, many people with disabilities could lose their jobs. These jobs provide individuals with paychecks that they would be unlikely to receive otherwise, as well as ongoing services and support, job security, and the opportunity for career advancement. Retrieved 14 Jan Retrieved 6 November

Chapter 3 : Veterans Program | Goodwill Manasota

It's not all Pepes and trollfaces " memos can be a force for good How the 'emotional contagion' of memes makes them the internet's moral conscience.

Quintus the master lives by these words. Lucan his slave defies them. Both are nearly destroyed by them. The fugitive slave Lucan, seeking asylum, crashes the farm gate of Good Will, and Quintus rescues him. How can he possibly do that? Quintus sows discontent among his sixteen slaves by choosing Lucan for a companion. Letitia the young slave girl refuses to grow up in defense against the deprived farm slaves. She eyes Lucan and longs for her inevitable marriage to be a bond, not a bondage. An insidious bet regarding Lucan convulses the farm and he runs to the safety of the church. But the church will not let him live a lie. Like the farmer Quintus, three-fourths of the free populace are rustics, and like Lucan, two-thirds of the populace are slaves. The draft leaches the farmland of his brothers and their men to defend an overextended front. Excessive production quotas exhaust the soil. Taxes to support the state, to build churches and Constantinople, the New Rome in the East, gut him. Nor can Quintus escape; the Colonnate law binds farmers and slaves to the land as serfs. Failing to meet his production and tax quotas, Quintus faces prison, and confiscation of his land and household by the state into vast plantations. Only Lucan can save them. Running from Puteoli to Nicaea, to Rome and back, Lucan experiences the grassroots impact of the Nicene Council of Churches, convened by Constantine, that settles a schism threatening to divide the empire newly united by the sword. The Council gives the Nicene Creed to posterity. Peopled with vivid characters, Not by Force but by Good Will explores how slaves like Lucan may have struggled to transcend slavery and obey the scriptural mandate to serve the master as the Lord, even when there was not so much as a whisper of hope for freedom. I just finished your book and am so glad that I have read it. Thank you for a lifetime of work, your many rewrites and deep scholarly insights. The personal emotion-from anger to hope to love in all forms! I had never thought about Christianity through the eyes of a slave at that time. Now, I am recalling that much of the text of the Old and New Testaments was spoken to people in bondage and with no hope of anything else. We think of those words quite differently now. The story kept me wondering right up to the last paragraph. Wow, what an amazingly engaging immersion in that time - truly spectacular and very enjoyable. It not only opened my eyes but often raised my eyebrows, which is also a very good thing. Janet Huie, biological scientist and teacher, Ithaca, NY.

Chapter 4 : You Can't Force Things

Among the other results of that night, it was a motive force for the birth of Catholic Voices, the most successful Church communications initiative of my adult lifetime.

The Good Conduct Medal, each one specific to one of the five branches of the U. Armed Forces, is currently awarded to any active duty enlisted member of the United States military who completes three consecutive years of "honorable and faithful service". Such service implies that a standard enlistment was completed without any non-judicial punishment, disciplinary infractions, or court martial offenses. If a service member commits an offense, the three-year mark "resets" and a service member must perform an additional three years of service without having to be disciplined, before the Good Conduct may be authorized. The Good Conduct Medal may also be awarded posthumously, to any service member killed in the line of duty. Reserve components[edit] Service for the Good Conduct Medal must be performed on active duty; with two exceptions, it is not awarded to enlisted members of the military reserve components, to include the Army National Guard and Air National Guard, for inactive part-time e. Since that date, all Navy enlisted personnel have received the Navy Good Conduct Medal, whether in a full-time active duty or a part-time drilling reserve status. Haughwout Company of New York. The medal was issued with a red, white and blue material suspension ribbon without a suspension pin. The medal is in the design of a Maltese cross and the name of the recipient was engraved on the reverse. There have been a total of four versions of the Navy Good Conduct Medal, the first version of which was issued from to The original Navy Good Conduct Medal was also not worn on a uniform, but issued with discharge papers as a badge to present during reenlistment. A sailor in the Navy received a new Good Conduct Medal for each honorable enlistment completed. The medal was considered a "transitional decoration" [4] and was the first of the Good Conduct Medals to be worn on a uniform. The medal was phased out by and a new medal issued between and The new medal was a Good Conduct medallion suspended from an all red ribbon. Enlistment bars, denoting each honorable enlistment completed, were pinned on the ribbon as attachments. There was slight oddity during the Spanishâ€”American War when the Navy created the Specially Meritorious Service Medal which also had an all red suspension and service ribbon. There were recorded cases of Navy enlisted personnel who were awarded both the Good Conduct Medal and the Specially Meritorious Service Medal who wore two red service ribbons on their Navy service uniforms. This is one of the rare times in the history of U. Although the medal itself had not changed since, in a ring suspension for the ribbon and medal combination was adopted, differentiating the suspension from its Marine Corps Good Conduct Medal counterpart and standardizing it with the majority of other service medals. It is this version of the Navy Good Conduct Medal that is still in use today. For prior awards to personnel between 1 November and 1 January, four years of service were required. The four year requirement also applies for award of the Navy Good Conduct Medal from its original establishment until 1 November Upon 12 years of honorable and faithful service, sailors are also allowed to wear gold-colored version of their Petty Officer insignia, something usually seen with those with the rate of Chief Petty Officer or Petty Officer First Class and above, but occasionally Petty Officer Second Class.

Chapter 5 : Force Quotes (quotes)

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The Air Force is not designed to produce good leaders By: The Air Force must do a better job of screening, educating and evaluating its officers, especially for grades O-6 and above, this author writes. This commentary was written by an Air Force officer using a pseudonym. Military Times typically does not allow this, but we made an exception in this case to protect the author from serious ramifications to his career. The writer is not employed by Military Times, and the views expressed here do not necessarily represent those of Military Times or its editorial staff. Being in a leadership position does not make you a leader. Unfortunately, the Air Force officer system sees it differently. We talk a good game, but the system "to include education, command screening and evaluation of commanders" is seriously lacking. Some people still make fun of the total force. Say what you will, the Guard has it right in at least one regard: When command climate surveys come in, leadership teams pore over them to assess what they can do better. You want evidence that it works? Look at the retention rates in the active Guard. We are finding smart officers, but we must do more to find good leaders and sideline the bad, the author writes. I do think if Secretary Heather Wilson and Gen. Dave Goldfein believe leadership matters, they need to make it matter in the officer system in a tangible way. They need to bake more leadership screening and development into the professional development approach. Professional military education for colonels is lacking in leadership. One block of instruction. Maybe the Air War College produces officers better informed on national security matters, but it is not producing better leaders. Fellowship programs are even worse. Please, fact check my assertion. This is not to say all distinguished graduates are bad leaders. Several recent studies suggest the most effective leaders possess certain attributes and skills. One example is emotional intelligence. The day soldiers stop bringing you their problems is the day you have stopped leading them. They have either lost confidence that you can help or concluded you do not care. Either case is a failure of leadership. Yet, the Air Force does not screen for this or any other positive behavioral attribute. Air Force Special Operations screens its personnel to make sure they have the right psychological make up to be effective. Why is the leadership profile at Air War College optional? There are no satisfying answers to be found there. A friend recently reminded me of a construct put forth by Kurt von Hammerstein-Equord, the famous German general: There are clever, diligent, stupid and lazy officers. Usually two characteristics are combined. Some are clever and diligent "their place is the General Staff. The next lot are stupid and lazy" they make up 90 percent of every army and are suited to routine duties. Anyone who is both clever and lazy is qualified for the highest leadership duties, because he possesses the intellectual clarity and the composure necessary for difficult decisions. One must beware of anyone who is stupid and diligent "he must not be entrusted with any responsibility because he will always cause only mischief. Leave the clever and diligent on the staff where they belong. Do more to find the real leaders amongst the clever and put them in command. Good commanders will work hard to mentor, develop and hold subordinate supervisors accountable. Better flight leadership results in better frontline supervisors. Airmen feel valued and cared for, so they perform better and decide to remain in uniform. What do you think? Is the author right? What should the Air Force do to improve its leadership? Send your thoughts to airlet@airforcetimes.com. Please include your name and rank. With your permission, your comments may be used as a letter to the editor.

Chapter 6 : Not by Force But by Good Will - Hannah Bonsey Suthers - Google Books

Do not force it, Tap the good is a contemporary inspirational book that embraces mystery, humor, philosophy and metaphysics to inspire. What makes this book different is the fact that, I employed real life examples to accentuate my discussions.

Goodwill is committed to improving the education and wellness opportunities for veterans and military families through case coordination and mentoring. Hiring veterans is not charity – it is an investment in our community. Millions of dollars are spent to train our armed forces personnel – they are lost assets if we do not find a way to repurpose those skills. Goodwill Manasota has created a Veterans Task Force. The Mission is to: For more information, please call us at To request assistance, please click here. One-on-one guidance is provided, especially to those who have become disabled during their tour of duty. Program trainers match job seekers with job opportunities through targeted recruitment services and job fairs. As former veterans, coaches are uniquely qualified to help other veterans rise to the challenge of assimilation. Provides veterans and their families with comprehensive case management services and vocational programming. Case managers address barriers to employment, disabilities and mental health issues which will maximize vocational opportunities for veterans. Veterans are assessed and provided with assistance to develop life goals; including employment, housing, family, education and other aspects of returning to the civilian sector. Since the inception in , Goodwill Manasota has served more than a thousand veterans reintegrated back into the civilian workforce. There are sections for housing, food, VA benefits, child care, etc. The veterans assisted must meet certain criteria before becoming eligible to receive funding through the SERV program – and the funds are used only for circumstances of immediate financial need. Many returning Veterans suffer debilitating psychological wounds. Many more servicemen have been lost to suicide than lost in combat. Veteran mental health services are essential in order to help our all veterans recover from their combat experiences and mental health issues related to their military service. Goodwill offers group therapy and free counselling to veterans. Meet other veterans who have walked the same walk and who have faced similar challenges. Be a mentor, be encouraged, but most of all – be there! I had no idea what was going on behind one of my favorite shopping places, but boy did I find out. Not just the employment opportunities to those who may not otherwise find work but also for our veterans and homeless. So impressed I became an Ambassador sharing and encouraging others see for themselves. It has also introduced me to the many others doing Goodwill.

Chapter 7 : Commentary: The Air Force is not designed to produce good leaders

Brief excerpt from the Hitchens-Blair debate. The full debate can be seen here: calendrierdelascience.com

Chapter 8 : Good Conduct Medal (United States) - Wikipedia

This view, that a licence such as a taxi licence or liquor licence, is a prerequisite to embarking on the business, and thus is the sine qua non of the business rather than the goodwill of the business, has been expressed by the High Court in such a way as to make it clear that the licence is not the attractive force of the taxi business, it is.

Chapter 9 : Goodwill Industries - Wikipedia

America's not a force for good: The truth about our most enduring – and harmful – national myth Our exceptionalism is a lie, and only an honest accounting of our actual history will allow us.