

Tax changes noted, deadline extended

By JANE LEHMAN
Of the Emerald

While April 15 is a long way off, the annual tax reporting process has already begun.

With the mail service just recovering from the Christmas rush, another onslaught of 2 million tax forms went into Oregon's postal system beginning Dec. 28.

The one million federal income tax forms are expected to reach taxpayers by Jan. 14. Another 1 million state tax forms should have already been delivered as of Monday.

If you haven't received your forms in the mail, they are available at post offices and most banks. In the Eugene area, both the federal and state forms can be picked up at the IRS office, 211 E. 7th Ave.

According to Barbara Schreiber, public affairs aid for the Portland IRS Office, taxpayers will enjoy some relief from the April 15 deadline. Since the deadline falls on a Saturday, tax returns can be post-marked by midnight, April 17 without penalty.

The practice of extending the deadline occurs when April 15 falls on a Saturday, Sunday or holiday. The filing date then becomes midnight of the next working day.

The latter is also a full page, whereas last year it was a half page, printed on both back and front of the paper. The print has also been made more legible.

Several changes have been made in both the federal and state forms this year. Restyling is the most noticeable change in the Federal 1040 and 1040A forms. The 1040 is now blue while the 1040A is pink.

The tax tables have also been revised, according to the IRS, 96 per cent of the taxpayers will be able to use the new tables rather than having to refer to tax rates schedules.

The Oregon income tax packet has also been redesigned and re-written in simpler language. The Oregon Department of Revenue reports they have eliminated tax jargon and added a glossary for easy reference. A cartoon character also emphasizes areas often

overlooked on the return.

Many forms of assistance are available to those experiencing difficulty in completing their returns. Students can take advantage of a tax service provided by the accounting fraternity, Beta Alpha Psi. Members will answer questions at a special table set up in the EMU lobby.

The IRS office in Eugene can also assist people. The office is open from 8:30 a.m. to 4:30 p.m., Monday through Friday.

John Lobdell, state revenue director, suggests that taxpayers bring a completed 1977 federal income tax form if they require help with the state form, as well as their Oregon income tax packet.

In general records of income from all sources, information about deductions and a property tax statement or receipts for amount of rent will also be helpful.

Questions can also be directed to the IRS office by calling 485-8285.

Other sources of assistance include public accountants, tax consultants and preparers, attor-

neys and free services provided by many senior citizen centers and social service agencies.

In Oregon, there are several programs designed to ease the tax burden with the same deadline as the income tax returns. These include filing property tax relief in the form of refunds.

If you are a homeowner or renter who lived in Oregon during 1977 and earned less than \$16,000, you are eligible for a property tax refund. The homeowner refund varies accor-

ding to income from \$115 to \$655.

Renters also can obtain a refund under the rental assistance program. Renters can receive between \$58 to \$328.

Additionally, the 1977 Legislature expanded the program to provide more help for renters over the age of 57 with an income of less than \$5,000.

At least forty per cent of the income must be spent on rent and utilities to be eligible for the program. Up to \$2,100 is available to those meeting the requirements.

Students get tax break

Full-time students who have only summer or part-time employment may not be required to have federal income tax withheld from their wages, according to the IRS.

The IRS says those students who had no liability for income tax in 1977 and do not expect to have any income tax liability for 1978 qualify for exemption from withholding of federal income tax.

To claim exemption from withholding and for further instructions, the IRS advises students to pick up a copy of Form W-4 (Revised May 1977), Employee's Withholding Allowance Certificate, at the nearest IRS office and file it with their employers.

Of environmental concern . . .



By KATHY MONJE
Of the Emerald

An Oregon State University Professor Emeritus was recently fined \$2,250 by the U.S. District Court in Portland for the unlawful sale of migratory birds.

Prof. Jay Long of Corvallis was charged with selling whistling swan, white pelican, sandhill crane, red-tailed hawk and sora rail specimens.

He had collected them, from 1971-75, under the authority of a Federal Scientific Collecting Per-

mit, which allowed him to collect migratory birds for educational purposes at OSU.

In 1975, Long sold the specimens to a private Portland promotional firm, which paid him more than \$2,800 in collection fees. The firm organizes boat, home and other trade shows. It displayed the bird collection as an added attraction.

Investigation of abnormal animal behavior as a means of earthquake prediction is presently in operation at the Stanford Outdoor Primate Facility.

Chinese scientists claim successful earthquake prediction using reports on the behavior of cats, fish, horses, leeches, tigers, turtles and yaks—virtually every animal common in China.

However, the Chinese have not

discovered how or why the animals sense the impending quakes. U.S. scientists, including those at Stanford, are trying to isolate the physical signs perceived and responded to by animals. They are also investigating the lack of human response to the same signals.

Ultrasonic frequencies have been widely considered as the trigger for animal reaction, partly because they are above the human hearing range.

Three corporations and four individuals have been indicted for allegedly buying and selling the hides of 2,500 American alligators, worth \$700,000 in the international market.

Lynn Greenwalt, director of the U. S. Fish and Wildlife Service, said the indictment may be the largest case yet to be pro-

secuted under the Endangered Species Act.

Named in the indictment are Meg Import Corporation, a New Jersey company, broker and exporter of wild animal skins; Gunze New York, Inc., a subsidiary of a Japanese firm and Egawa International, also an import-export Japanese subsidiary.

The individuals indicted are Jacques Klapisch of Leona, N. J., employee of Meg Import; Kiyoshi Egawa, president of Egawa International; John Kelly of Queens, N. Y. and William Greenblatt of North Bellmore, N. Y.

Penalties range from the Endangered Species Act maximum of one year imprisonment and a \$20,000 fine, to an illegal, transportation (interstate and foreign) penalty of 10 years imprisonment and a \$10,000 fine.

COPIES

3¢

OVER NIGHT
NO MINIMUM
8 am - 8 pm

KINKO'S

344-7894

1128 B ALDER STREET

OPEN
EXTRA EVENING
HOURS
TONIGHT
TILL 8:00 P.M.
U of O Bookstore



STEP
INTO
OUR
SPOTLIGHT

SINGERS • DANCERS •
INSTRUMENTALISTS

NOW'S YOUR CHANCE
TO AUDITION TO PERFORM
ON THE MOST FAMOUS
STAGE OF ALL...

Disneyland • Walt Disney World

A twelve week summer workshop in entertainment. Scholarships and housing grants will be awarded those selected. Minimum age, 18.

For College Freshmen, Sophomores & Juniors.
Live auditions will be held at the following locations:
Jan. 6, 10:00 a.m.-6:00 p.m.

Mago Hunt Center UNIVERSITY OF PORTLAND Portland, Oregon

Please prepare a 3-5 minute performance selection.
BRING YOUR MUSIC and your own instruments.

AN EQUAL OPPORTUNITY EMPLOYER

© Walt Disney Productions