

Free help available

Taxpayers urged to file now

By Lori Steinhauer
Of the Emerald

The final day for filing income taxes is not so far away, and the sooner 1984 income tax returns are filed, the earlier the tax refund checks from the federal Internal Revenue Service and the Oregon Department of Revenue will appear in the mail.

But last year slightly more than one-third of the people filing returns waited until the last week to do so, and this year returns are coming in even more slowly, says Dale Potts, public affairs officer for the IRS in Portland.

Potts says that last-minute returns pile up in overwhelming numbers. They also tend to have a lot of errors because they are usually filled out in a hurry, he says. The backlog translates into a delay in processing, which can take up to 10 weeks or longer for those returns, Potts says.

The state revenue department and the IRS have different requirements for individuals who must file tax returns. Federal exemptions are granted to individuals with a gross annual income of less than \$3,300, or less than \$400 for those who are self-employed, or less than \$1,000 in unearned income such as stock dividends.

In Oregon, individuals who earn less than \$2,600 gross annual income or married couples who file joint returns and, together, earn less than \$4,200 are exempt from filing returns.

To qualify for federal exemption, individuals must not have owed any taxes in the previous year, in addition to having no tax liabilities during the current year. But the state regulations only pertain to the current year, and exemption qualifications depend on income, age and disability.

However, workers who are entitled to exemption, but whose employers take taxes out of their wages anyway, need to file returns in order to get the deductions refunded.

Potts warns that changes affecting taxes, such as salary changes or acquired dependents, need to be filed on a new W-4 form with an individual's employers during the year. Fines and

jail sentences can be the penalties for individuals who are charged with "willfully" filing false W-4 forms, Potts says.

Students have several ways to reduce their taxable income, Potts says. After five calendar months in school, many full-time students whose parents provide more than half of their support can be claimed as dependents by both themselves and their parents, thereby reducing their taxable incomes by \$1,000 at the federal level. Taxes would be reduced at the state level by \$85 for both students and their parents.

Some students are eligible for federal-earned income credit, which is up to a \$500 refund for individuals who provide a home for a dependent child and who earn less than \$10,000 gross annual income.

Federal and state returns and payments postmarked after midnight on April 15 have late fees assessed to them. However, extensions are available for people who don't owe taxes. Special forms for extensions through Aug. 15 are available at the city's IRS office, and copies of the request must be sent to the IRS and the ODR before the April 15 deadline.

The ODR has taxpayer assistance lines. In Eugene the number is 345-7577, and statewide, the toll-free number is 1-800-452-2838.

The IRS provides volunteers to fill out forms for people who make roughly less than \$20,000 a year, who are elderly, who are handicapped or who don't speak English. Potts says many students have low enough incomes to qualify for this service.

Individuals can call the toll-free line, 1-800-424-1040, to get a listing of Volunteer Income Tax Assistance centers in Eugene.

Federal tax forms are available at the IRS office, 211 East 7th Ave., and state tax forms are available at the ODR office, 398 High St. in Eugene. In addition, forms are still available at some area post offices.

An individual's income and residential status determines which forms he or she should file.

Students' course evaluations to appear in ASUO's spring guide

By Jolayne Houtz
Of the Emerald

The ASUO Course Guide for spring term will be available Tuesday morning, but this time it will contain some different and perhaps more interesting information for students.

The Student University Affairs Board conducted a pilot project this term in which 20 University courses were evaluated by students and the results tabulated, to be printed along with students' written comments in the Course Guide.

"It's an effort to introduce a new concept and let people see that it's not a wicked, awful tool," says Roscoe Caron, SUAB member, who has been working for legislation that would allow students access to all teacher and course evaluations.

SUAB members asked a number of professors of large, introductory-type classes to allow them to conduct evaluations in lieu of the usual departmental evaluations.

While a few faculty members responded negatively, most professors agreed to the idea, and eventually 20 professors of classes ranging from business to literature signed release forms and allowed SUAB members to conduct the evaluations.

The evaluation forms were drawn up expressly for the project, with the help of Richard Rankin, educational psychology professor.

The results were tabulated by the University Computer Center and printed this week, says Andy Peterson, another SUAB member.

The project, which cost approximately \$180, was paid for with extra money in the SUAB budget, Peterson says.


The tabulated results were sent to the professors prior to publication to give them a chance to respond, an action which acts as a "safeguard" for the project, Caron says.

"Students seemed genuinely appreciative and took the project very seriously," Caron says.

Caron says SUAB members hope to go back to the same classes at the end of spring term and survey students to determine if they took the class because of the printed ASUO Course Guide results.

A motion to allow students access to teacher and course evaluations in the library, the academic advising office and the departments where the course is offered is currently in the University Assembly and will be decided by the end of April or the first part of May, Caron says.

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