# briefs

## Tax students

Clackamas Community College students had the highest passing rate in the state for the Oregon State Tax Preparer Examination given in December. CCC students competed against other

CCC students competed against other students from 10 community colleges, eight state colleges, four private schools, two correspondence schools and two company schools. They had an 89 per cent pass rate with 17 of the 19 students completing the state exam successfully.

All CCC students taking the test had completed a basic course in income tax taught by Donna Young, manager of Scheer and Stewart Licensed Tax Consultants. The class is part of the college's job skill improvement program and will be offered again next fall with other classes and seminars for tax preparers.

## Aid deadline

Ron Hoodye, financial aides specialist, reminds students that the deadline is approaching for students to mail in financial aide forms.

March 15 is the last day that students may apply for a Basic Educational Grant (BEOG). This grant will apply to the 1976-77 school year.

The returned application, if the student is accepted, should be brought in to the financial aid office no later than May 30. Forms turned in after that date will not be considered.

## **Education bill**

A bill designed to provide a tax incentive for people to save for the future costs of their education was recently introduced in the Oregon Legislature.

The bill, Senate Bill 636, grants a tax credit of 20 per cent of up to \$250 of of funds deposited in "an educational savings plan." It is intended to counteract the discouragement to such saving which results from present financial aid requirements and also to help middle income students and parents.

In the event that such funds are not used for education costs, the bill provides for a tax penalty equal to the credit received. The program also terminates when the student reaches 25 years of age or enrolls in a post-secondary institution. For more information on this bill, contact Kirby Garrett, Oregon Student Lobby, 528 Cottage Street, N.E., Salem, 378-4966.

#### Waste water

Some 200 wastewater system employes from throughout the state are expected to attend a regional wastewater short course to be offered at Clackamas Community College, March 23, 24 and 25.

The course, being held in conjunction with a meeting of the Northwest Oregon Operators Section of the Pacific Northwest Pollution Control Association, is designed to provide upgraded training for wastewater plant managers, operators, maintenance personnel and collection system personnel.

Pre-registration is now open and regisstration will be accepted on the first day of the course which begins at noon in Randall Hall.

Information is available from Jim Barkmen, 656-2631, ext. 307 or 659-3428; or from Clarence Ortman, 648-0821, ext. 229.

### Tax laws

A new change in tax laws, retroactive to Jan. 1, 1976, does away with the tax benefit allowing an individual to exclude a certain amount of sick pay from taxes each year.

This exclusion is now only allowed for persons under age 65 who retire with a permanent disability. Such an individual can exclude from taxation up to \$5,200 a year of disability income.

However, contributions made during 1976 to a political candidate or campaign committee may qualify for a tax deduction or tax credit.

To qualify, the contribution must have been used for political activities directly related to a campaign of an announced candidate.

For further information on these, and other tax laws, contact the local Internal Revenue Service office, 221-3960.

#### Women management

How can a woman move up the management ladder, and what does it take to get on the ladder in the first place?

These and other questions will be answered in the "Women in Management" workshop at Clackamas Community College on Thursday, March 10, from 7 to The program is part of the Focus of series and will be held in the Con Center building, room 117.

Led by Clackamas Community business education instructor Jaz mann, the workshop for women to break through the sexual barry past, the workshop for women in to break through the sexual barry past.

June Thompson, Pacific Northe executive, will join Wiechmanning shop as featured speaker.

## Book buy-back

The Clackamas Community Collestore buy-back will begin Monda, 14 and continue through finals spring vacation for students wat funds for winter textbooks.

Doug Shannon, CCC bookstore said some textbooks required for term should be available in each



