IRS offers assistance

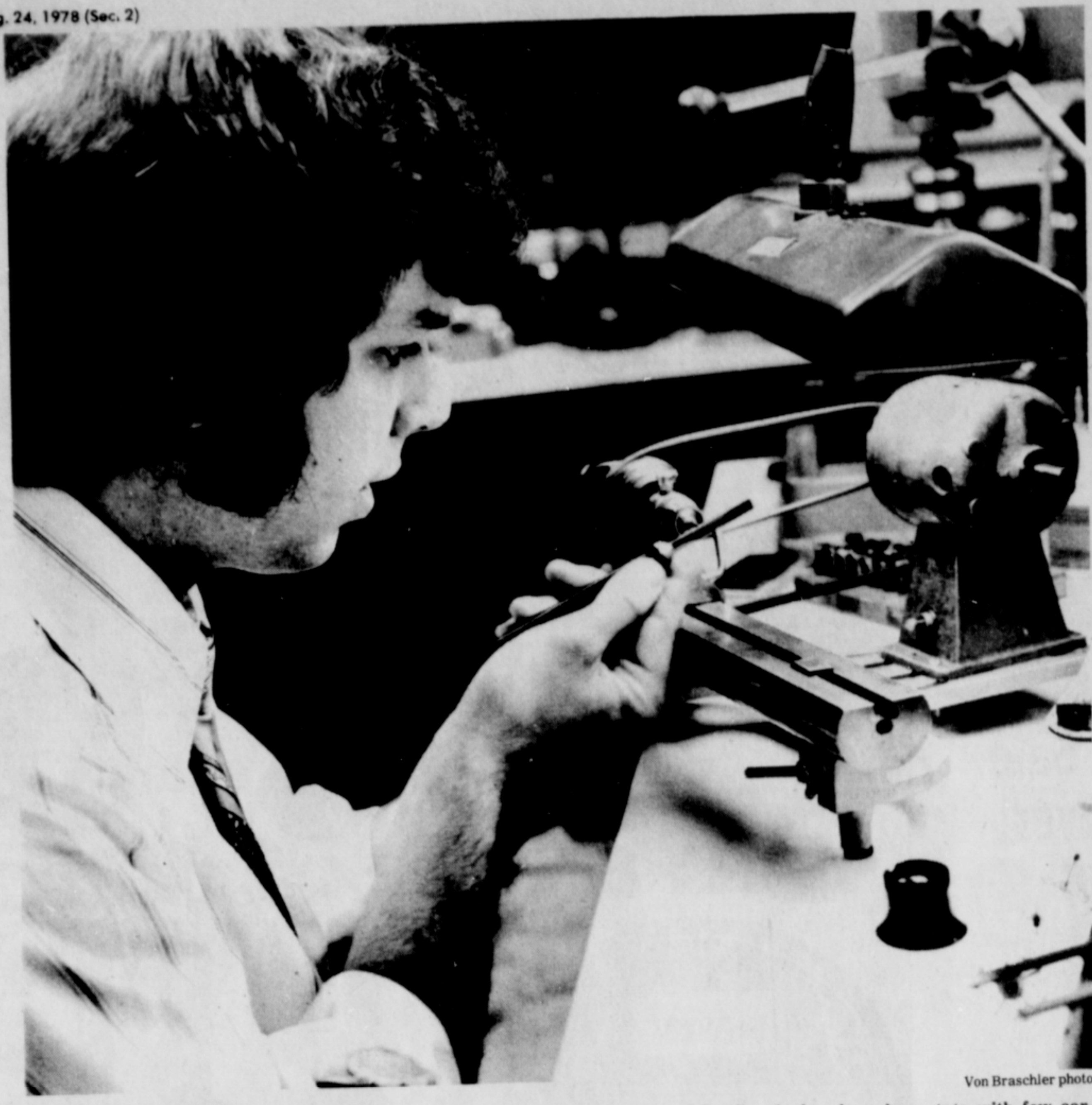
Portland — Oregon taxpayers who feel their federal tax problems are not receiving prompt and proper attention from the Internal Revenue Service can find help through the IRS Problem Resolution Program according to IRS district director Ralph Short.

Short notes that "any taxpayer who has tried unsuccessfully to get a problem solved through normal IRS channels may use the Problem Resolution Program."

Some of the types of problems that might be handled by the Problem Resolution Office include: failure to receive a tax refund after being told one would be issued; complaints concerning non-response or inadequate response to taxpayer inquiries or other correspondence, both with the local office or the Ogden Service Center; or any other problem which a taxpayer believes has not been given proper treatment.

Short explained that the Problem Resolution Office is independent of other operations removed from the source of tax problems.

"Another important part of the Problem Resolution Program," Short states, "is to determine what types of problems occur, why they occur, and how they can be prevented in the future."



Von Braschler photo

LOCAL CLOCKMAKER Don DuVall reworks the pivot of a clock at his workbench in Sandy. He represents a second generation of family clockmakers in a state with few certified clockmakers.

New clockmaker joins 2 uncles in rare trade

by VON BRASCHLER

New Sandy clockmaker Don Duvall belongs to a rare breed being kept alive in part by a family tradition.

He learned the trade from a Portland uncle who spent 28 years at the trade. When nephew Don DuVall qualified for state certification in 1976, he become only the 54th certified clockmaker in the state since Oregon began licensing in the 1940s.

Duvall, 27, joined Grockett Jewelry in Sandy three weeks ago as resident clockmaker.

To pass the test for certification, DuVall was required to send a clock down to a member of the state Board of Watchmakers who broke the clock for him to repair. DuVall had to repivot the clock, retooth it and overhaul it before sending it back for grading.

On another test clock, DuVall had to adjust the escapement of a 400-day clock, commonly called the anniversary clock by couples who would wind the keepsake on their anniversary.

DuVall's instructive uncle is believed to be the only person in the state who has taken both the clockmaker's and the watchmaker's tests.

DuVall has two uncles in the trade. After leaving military service 3½ years ago he found himself spending much time around the uncles' workshop and gained much personal instruction coupled with on-the-job training.

"It's not all that easy to find someone willing to take the time and expense to train someone in this," DuVall said.

Most of what DuVall does at his Sandy workbench involves repairing and cleaning clocks, although he occasionally is called on to rework parks or create new parts to get an old timepiece running smoothly again.

"A couple of clocks have come to me in bags, however," he said.

Currently, he's catching up with a three-month backlog of clocks in for service, but anticipates clearing his bench soon for a two-week waiting period for his customers.

Interesting pieces he's handled so far in Sandy include a 1920 Ansonia Roundplate clock, French and German clocks and 400-day clocks.

Also there are a lot of cuckoo clocks with a lot of wires to be adjusted.

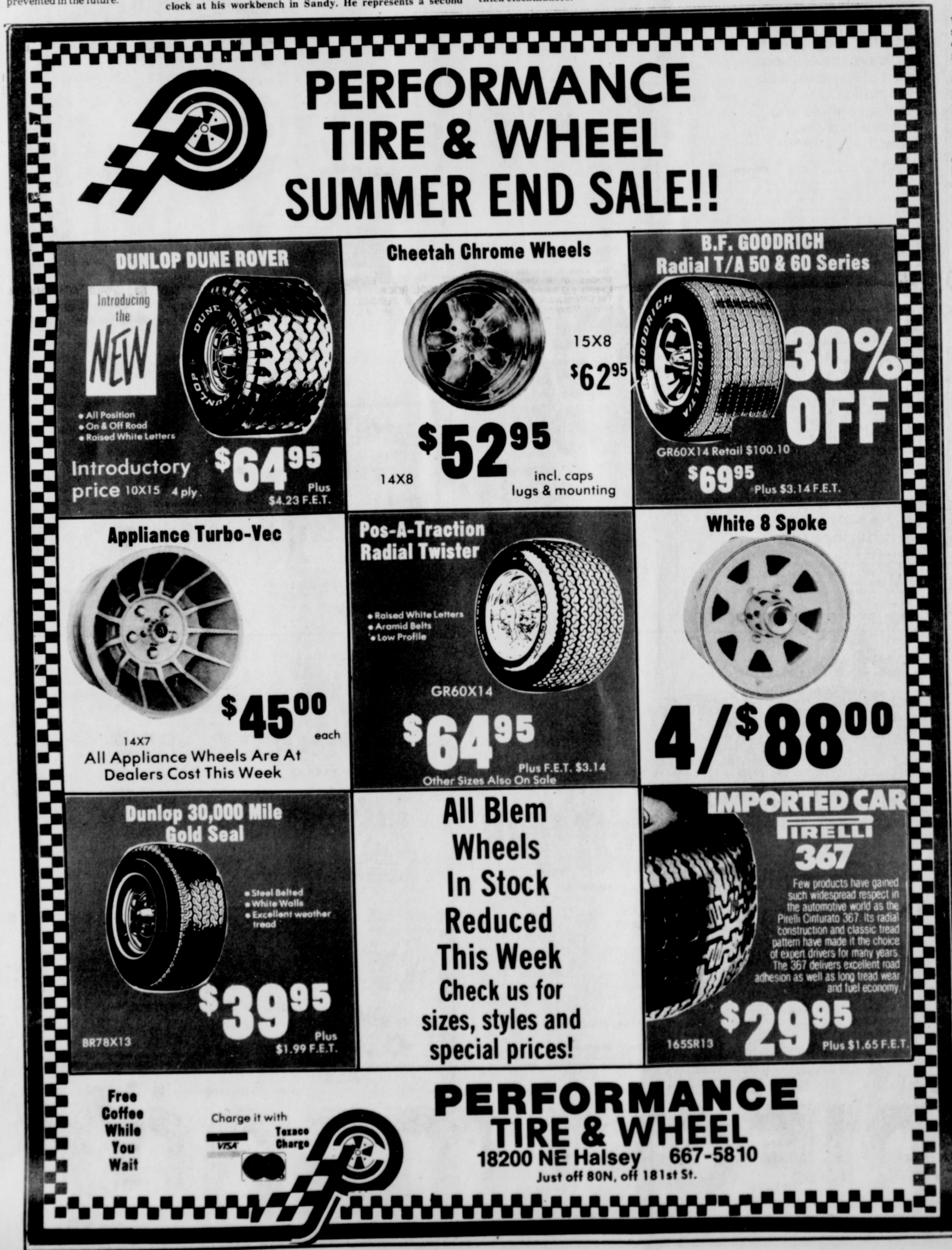
On clocks as large as a grandfather, he simply takes the clock mechanism back to the shop and leaves the heavy casing in the home.

Clocks through the years, according to DuVall, have changed very little. There is some slight changes in the design of movements. He does find, however, that newer clocks require cleaning sooner.

The clockmaker today, he said, uses bronze rather than brass to drill out old clock bushings, since brass bits today just don't hold up that well.

After repairing, rebuilding and cleaning a clock in his shop, DuVall stamps it with an identifying mark that is uniquely his own.

DuVall previously worked as a clockmaker in Portland where he still resides. He is originally from Gresham.



MHCC financial aid is available

Fall term classes are only weeks away for most college students and with the classes come book, tuition and other miscellaneous costs.

With the costs of education increasing, the task of paying for a college education is becoming more important to the student and the student's family.

The student's family, to the extent that it can afford it, has the primary responsibility for financing the cost of education. The student shares this responsibility. Beyond the family's ability lies the area of financial aid.

Financial aid is a system of economic assistance to help students meet educational expenses. The financial aide program at Mount Hood Community College is designed to help students who would be unable to attend the college without such aid, reflecting a philosophy that education not only benefits the individual but also the college district and society.

Therefore, the responsibility for meeting the costs of college expenses, while chiefly borne by the student and family, is shared by the college, private donors, various agencies, and state and federal governments.

Because of this sharing, financial aid for post secondary students is becoming somewhat more available. In 1978-79 more than $9 billion in financial aid will be available nationwide to help qualified students meet the cost of education.

NEED IS PRIORITY

The single most important criterion for qualifying for financial aid is need. Financial need is the difference between the costs of education and the student's ability to pay. Financial need is determined by a process used by colleges and universities nationwide to estimate what the specific student can afford to pay for education.

This process may be different from what the student thinks he can afford since he might not consider many of the things that affect him financially. One general system is used so that every student who applies is treated fairly and equally.

Mount Hood Community College utilizes the College Scholarship Service (CSS), and independent, nonprofit agency, for determining a student's need. Students who wish to be considered for financial aid must fill out the CSS financial aid form available from the college's financial aid office (room 1151).

Financial aid at MHCC comes in four basic categories: entitlements, scholarships and grants, loans, and employment.

Entitlements are funds available as a supplement to the student's income while attending college. There is no obligation to repay and eligibility is not determined on the basis of need but on the basis of other special characteristics of the recipient.

Examples of entitlements are the G.I. Bill, Social Security benefits, and vocational rehabilitation.

SCHOLARSHIPS ON MERIT

Scholarships and grants are similar to entitlements in that no service need be rendered. They differ, however, in that scholarships are generally awarded on the basis of grades and financial need, while grants are awarded to low and middle income students deserving of financial assistance regardless of scholastic achievement.

Scholarships generally come from private sources and grants usually from governmental sources.

Loans are a lien on future earnings. The money received via a loan is a formal financial obligation that must be repaid. The student should be aware of the interest charges, how the loan is to be repaid, and the affect loans will have the ability to meet later financial obligations.

Loans are a good alternative way to finance an education for students who do not qualify for entitlements, scholarships, and grants.

Many students, whether they apply for financial aid or not, choose to defray some of their expenses by working part time while attending classes. As part of the financial aid package at Mount Hood Community College, eligible students may be given the option of meeting part of their need through College Work Study employment administered by the college.

The only way to qualify for financial aid is to apply. To receive financial aid a student must be enrolled at least on a half-time basis and demonstrate financial need.

Since funds are limited in all of the programs, applications are considered only as long as funds permit. Applications for all forms of aid are available through the college's financial aid office on the Gresham campus. Call 667-7262 for more information.

New travel is predicted

The U.S. Department of Transportation's Federal Railroad Administration predicts that 14.8 million people will ride the upgraded Northeast Railroad Corridor when the project is complete around 1981. This is an increase of 53 percent over the 1977 ridership along the corridor.