

Tax tips:

IRS lists those who must file

Individuals with income of more than a certain amount for their filing status are required to file federal individual income tax returns, regardless of whether or not any tax is due. The filing requirements for 1980 are unchanged over the requirements for 1979.

A single person normally may have gross income of \$3,300 before he is required to file a federal return (\$4,300 if over 65). A married couple filing a joint return normally may have gross income of \$5,400 if neither one is over age 65, \$6,400 if only one is over 65, and \$7,400 if they are both over 65. Taxpayers with gross income of less than

these amounts are not required to file federal tax returns, unless one of the following exceptions apply:

Other taxpayers are required to file a return if they are the dependent of another taxpayer and have unearned income of \$1,000 or more, or if they are married and filing a separate return with income of \$1,000 or more.

Self-employed persons whose net income from self-employment is \$400 or more must also file regardless of any other filing requirements. Anyone who has received advance payments of Earned Income

Credit must also file a return, even if their income is so low that they would not have had to do so otherwise.

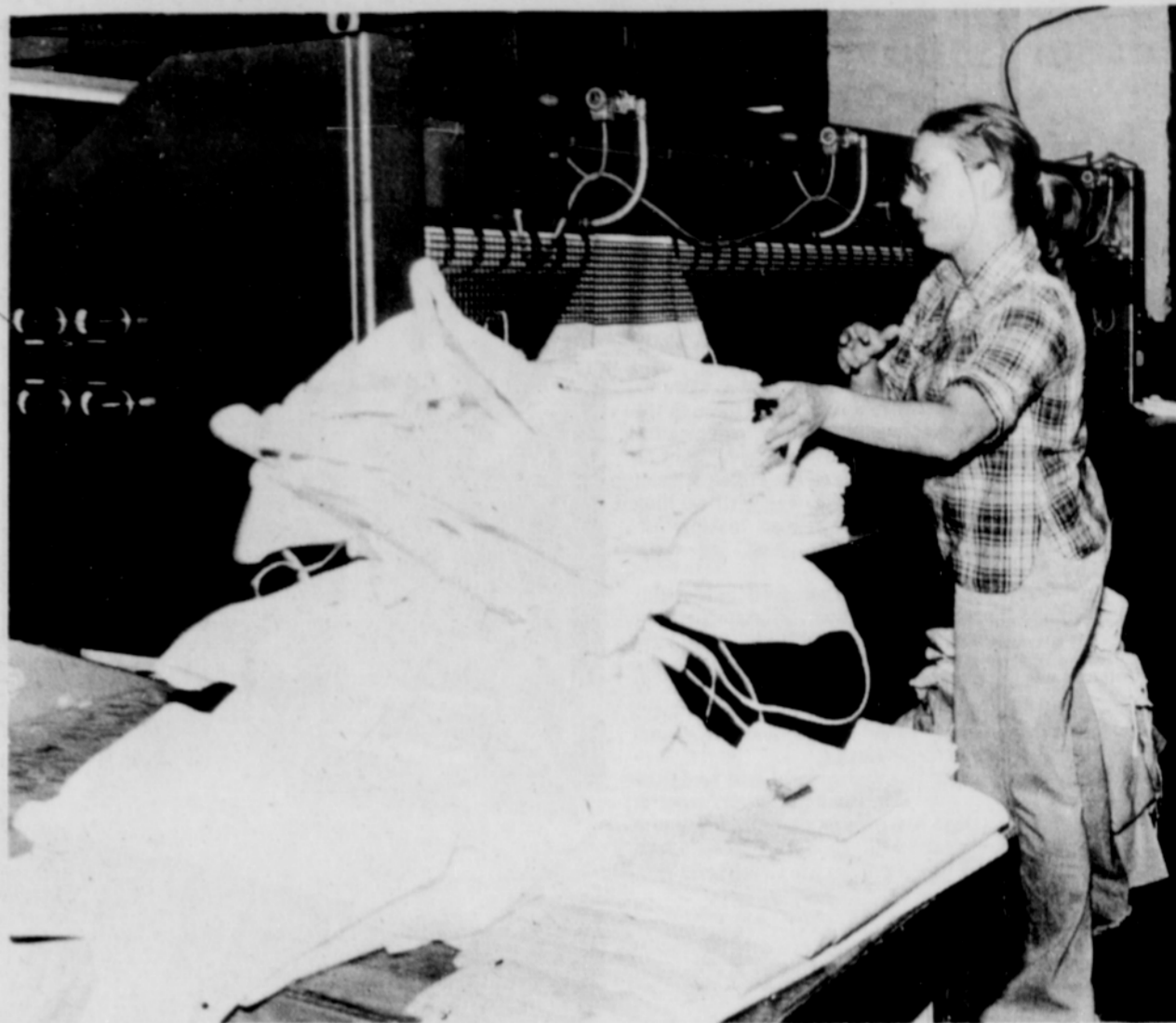
"Having to file a tax return doesn't necessarily mean the taxpayer will owe any tax," explained Ralph Short, director of the IRS in Oregon. "In some cases, the federal income tax can be reduced or eliminated if the taxpayer has deductions, additional exemptions, losses, or credits. In fact, most taxpayers who file receive refunds of over-withheld taxes."

Persons who do not fall under any of the above filing requirements but have had

taxes withheld from their pay should file anyway. Short added, in order to receive a refund of the overpaid tax.

Also, some individuals may be entitled to a special Earned Income Credit if they have a small amount of wages or self-employment income.

Those taxpayers who have not received their tax forms and instructions in the mail can pick them up at most local IRS offices and many banks and post offices. Forms and publications may also be ordered by telephone by calling the tax forms number listed for IRS in local telephone books.



Gayle Wright of Mt. Hood Cleaners and Laundry in Sandy works the new automatic folding machine the laundry recently installed for easy folding of sheets and other items. The machine is thought to be the only one of its kind in the area.

New tax aimed at bailing out state

The Oregon Department of Revenue last week mailed out a new type of income tax packet to 162,300 Oregon taxpayers. The new "estimated tax" packet went to people who owed at least \$100 state income tax when they filed their 1979 Oregon returns.

The estimated tax program will require some taxpayers to estimate and pay part of their 1981 state tax in advance for the first time. The program was established by the 1980 special session for the Legislature to increase state revenues.

Three groups of taxpayers may have to pay estimated tax: wage earners who don't have enough state tax withheld; self-employed persons, and people with

taxable income not subject to withholding, such as dividends, interests or pensions. This does not include Social Security.

The first 1981 estimated tax payment is due by April 15, the same date 1980 income tax payments are due. The second payment is due by June 15; the rest of 1981 tax is due when the taxpayer files his or her regular income tax return in 1982.

The estimated tax packet contains instructions and forms to use when making estimated tax payments. Persons who have their returns done by a tax preparer should give the preparer the forms they received in the mail.

The packet also contains a worksheet to help taxpayers

determine whether they owe estimated tax. Some persons receiving the packets may not owe tax if their income or employment situation has changed. Wage earners may also choose to have additional tax withheld from their paychecks instead of paying estimated tax.

Persons who believe they are affected by the program and who don't receive a packet by Feb. 1 may get one by writing: Forms, Oregon Department of Revenue, State Office Building, Salem, 97310. Copies are also available at state revenue department offices.

IRS office hours longer

Offices of the Internal Revenue Service statewide have extended their service hours for the 1981 filing season.

Taxpayers are offered a variety of assistance designed to help them cope with tax problems and needs, including walk-in service in 11 cities, including Portland, as well as toll-free telephone information lines serving the entire state. For ordering free publications and forms, a separate toll-free number may be used.

The walk-in service provided at the Portland IRS office, 1220 S.W. 3rd Ave., consists of both self-help programs and technical assistance on specific schedules or areas of tax law. IRS representatives will provide the correct forms and publications, answer questions, make computations where necessary,

figure the tax and review completed tax returns for accuracy.

IRS employees are not expected to directly prepare returns, except where a taxpayer is clearly incapable of preparing his or her own return. They are also not expected to prepare complex business schedules or carry out accounting or bookkeeping functions. It is not unusual for IRS to refer the taxpayer with such detailed needs to private tax preparers.

Oregon taxpayers can dial for information and forms at 221-3960. The Portland telephone number for ordering federal tax forms only is 221-3933.

The Portland office is open Monday through Friday from 8:30 a.m. to 4:30 p.m. Both federal and state tax assistance is offered in the same building.

Public Notices

NOTICE OF REVIEW HEARING

On Wednesday, February 4, 1981, at the hour of 10:00 a.m., at the Courthouse Annex, 906 Main Street, Oregon City, Oregon, the Board of County Commissioners will consider a review of the Clackamas County Hearing Officer's denial of a temporary permit request to use an existing 14 by 64-foot mobile home as a temporary residence for a caretaker.

As the tape recording of this public hearing before the Hearing Officer was blank and no verbatim transcript can be made available, it is necessary for this appeal to be heard by the Board of County Commissioners de novo.

The party requesting review is Norma Norton, file number 976-80-T.

The review is for property generally described as follows:

On the north side of S.E. Bafy Road, approximately two-fifth mile southeast of its intersection with S.E. 502nd Avenue, in the Sandvarea.

The specific property is further described as:

T25, R5E, Section 24, Tax Lot 400, W.M.

The application is available for inspection at the Clackamas County Planning, 902 Abernethy Road, Oregon City, Oregon. (phone 655-8571), from 8:00 a.m. to 5:00 p.m.

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NOTICE OF ELECTION OF BOARD MEMBERS MT. HOOD COMMUNITY COLLEGE DISTRICT

On March 31, 1981 an election will be held for the purpose of electing a board member for Mt. Hood Community College District to fill the following position and term:

Position 4, elected from Zone 4 to serve for a term of four years commencing the 1st day of July, 1981.

The polls will be open from 8:00 a.m. to 8:00 p.m. Each candidate for the office listed above must file a declaration of candidacy or

petition for nomination with the Elections Department of Multnomah County, Oregon, not later than 5:00 p.m. on February 24, 1981.

WILLIAM J. RADAKOVICH
Director of Elections
Multnomah County

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PUBLIC AUCTION LAND SALE

January 23, 1981
at 11:00 a.m.

The Oregon Transportation Commission will offer for sale at public auction, a landlocked parcel of land located on the south side of Highway 26, approximately 1.25 miles east of the east Sandy city limits. The property is further described as follows:

A parcel of land lying in the NE 1/4 NE 1/4 SE 1/4 of Section 19, Township 7 South, Range 5 East, W.M., Clackamas County, Oregon, containing 0.4 acre, more or less.

THE SALE WILL BE HELD in the Region Right of Way office at 9010 SE McLoughlin Blvd., Milwaukie, Oregon.

TERMS OF SALE: Cash sale only. The minimum price that will be accepted is \$1,900. Buyer must deposit \$360 or 20 percent of the sale price, whichever is greater, on date of sale and pay the balance within 60 days, successful bidder is entitled to possession of property when entire purchase price has been paid. Taxes, if any, to be prorated as of date of sale. The State reserves the right to accept or reject any or all bids. Sale subject to special assessments, existing restrictions, reservations and easements, if any. This sale is further subject to the following: (A) The Oregon Transportation Commission's use restrictions on signboards and all types of junkyards; (B) noise and air pollution clause; and (C) complete restriction of access to highway.

INFORMATION: Region Property Agent, 9002 SE McLoughlin, Portland, Oregon. Phone 453-3123 prior to date of sale. weekdays 8:30-5:00. (File 25433, Sale No. 10)

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OAK GROVE
SE McLoughlin & Oak Grove

SOUTHEAST
SE 82nd & Foster

STARK
SE 122nd & Stark

GRESHAM
Powell Valley Rd. at Burnside

CLACKAMAS
Hwy 212 & I 205

INTERSTATE
E Lombard at Interstate

TIGARD
SW 74th & Pacific Hwy

BEAVERTON
Hillsdale Hwy & Hwy 217

TUALATIN
I-5 at Tualatin Exit

HAZEL DELL
NE 78th at Hwy 99

FOURTH PLAIN
Grand Blvd at Fourth Plain

MILL PLAIN
I-205 at Mill Plain

EAST SALEM
Market St NE at Lancaster Dr

SOUTH SALEM
Commercial St SE at Madrona

NORTH SALEM
Commercial St NE at Broadway

SPRINGFIELD
5th & Q Streets

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