

Records need gathering as tax time near

With the new year approaching, area residents were advised this week to begin collecting the information they will need to prepare income tax returns.

According to T. Blair Evans, district director for the Internal Revenue Service in Oregon, it's never too early to begin gathering receipts and other records.

Accurate records, Evans said, are necessary for the preparation of a correct return and remind taxpayers of possible overlooked deductions. In the event of an examination, the records are necessary to substantiate itemized deductions and other amounts claimed on the return.

For easy reference, Evans advised that records be sorted into the categories which appear on the tax return.

Itemized deductions are not limited to amounts paid by check. Interest payments on loans and mortgages, payroll deductions and credit card charges may also be deductible. Medical insurance premiums, charitable contributions, business expenses, withheld taxes, union dues and finance charges are easily overlooked.

Taxpayers should be aware that supporting evidence is important for any item claimed on a tax return, Evans said. Records should also be kept for any item that might appear on a future return, such as in the case of a sale of property.

Both cancelled checks and bills should be kept when possible.



Photo by Dan Dillon

Everything from handmade dolls to games of the future were in Santa's Workshop in Kathy Koch's fifth grade classroom at Sandy Elementary School. Each student signed a contract saying they would provide an item for display. Here, left to right, Bill O'Hara, Deanna Johnson, Mark Redmond and Trina Wight look over some graham cracker cottages.

Local residences hit by pair of burglaries

Two residential burglaries were reported to Sandy police during the past week.

Last Tuesday, a Proctor Boulevard residence was burglarized. Someone entered the home and took two bottles of wine, valued at \$7.

Sunday, residents of a Gary Street home told police that someone had entered their home and taken a jar containing

coins. No value was placed on the missing coins. The incident is under investigation.

Sunday, at 2:54 a.m., Garrett Lee Hartke, 46, of Brightwood was cited by Sandy police for driving under the influence of intoxicants. He was taken to Clackamas County Jail after he was stopped at the intersection of Highway 26 and Industrial Way.

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SUBSCRIPTION RATES

In Clackamas County per year	\$9.00
Multnomah County	\$10.00
Elsewhere in Oregon	\$11.50
In Northwest and Pacific Coast States	\$14.00
Outside Oregon per year	\$17.00
Outside Northwest and Pacific Coast States, per year	\$17.00

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Gates lock out four-wheelers

Area residents who enjoy going to the mountains to test their four-wheel-drive trucks against muddy logging roads may find the gate locked in their paths.

Jim Fisher, public affairs director of the state Department of Forestry, said recently in a telephone interview, that the 1981 Legislature responded to the concerns of private landowners and timber companies who have been plagued by motor vehicles tearing up their roads.

The result is a stronger Forest Practices Act which allows landowners the right to close off their roads to vehicle traffic in order to avoid damage. The closed roads must be posted to indicate that access is forbidden.

Fisher said that his office has administered the Act since 1972. It requires property owners involved in timber harvesting or logging to build and maintain roads in accordance with specification to protect streams and hillsides from erosion.

The state maintains that this enforcement is necessary to prevent

destruction and elimination of fish habitat and spawning areas.

However, during the late fall and early winter the efforts of landowners is often lost because hunters and four-wheel-drive enthusiasts seem to be most active then as they tear up roads attempting to drive further into rugged areas.

"Drivers in any vehicle, not just four-wheel, will attempt to go up roads that are steep and wet," Fisher said. "All this creates is deep ruts that produce gulleys in which soil erodes down into fish-bearing streams."

Improperly constructed roads "can do more damage to an area than a

logging operation," he said, "but when a road's torn up by unthinking persons, the impact is still very severe."

Assistant District Forester Robert Lundblad of Molalla said that roads will not be haphazardly posted and gated.

Landowners must go through a legal process before they can close a road to traffic. This process begins in his office because areas in the Mt. Hood corridor are under his jurisdiction.

Most property owners who restrict access do so for a variety of reasons, "but mostly it's because they've had some bad experience," Lundblad said.

Firewood cutters have made a major impact on private roads, he said, and will continue to as long as the need for wood fuel rises.

Property owners who prevent access to the public will be required to provide the Forestry Department with a key, according to Lundblad, in case work is being done in the area that would require his office's attention.

In some instances, the state will provide the lock and key.

"This amendment is designed to put teeth into the law," said Fisher.

Trespassers can be punished with a \$250 fine and/or 30 days in jail.



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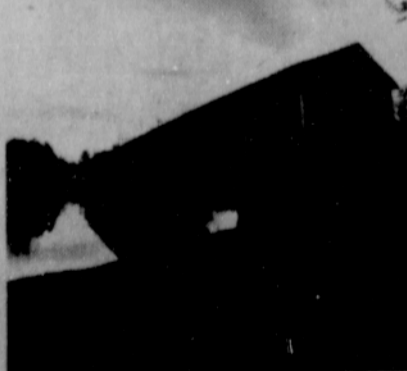
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