

Agent: File now for fast refund

By Becky Brugman

Planning to use your tax refund for spring vacation plans? Better mail early, said Doug Johnson, federal revenue agent.

Based on last year's estimates, persons mailing their tax forms in January are likely to get refunds in four to five weeks, but those waiting until the April 15th deadline can expect a two to three-month delay, Johnson said.

Federal and state income tax forms are due April 15. According to the 1975 Federal Income Tax Short Form, students must file a federal income tax form if they are:

- Single, with a gross income of at least \$2,350 or have taxable dividends, interest or other unearned income.
- A qualifying widow(er) with dependent child and with a gross income of at least \$2,650.
- Married, filing separate returns or married but not living together at the end of 1975, with a gross income of at least \$3,500.
- Married filing separate returns or married but not living together at the end of 1975, with a gross income of at least \$750.

-And persons with a gross income of at least \$750 from sources within United States possessions.

Apply to all

These filing rules apply to all United States' citizens and resident aliens, including those under 21-years old.

A tax form should be mailed to you, but if you do not receive one, contact either the state or federal department of revenue office.

The shorter form 1040A, complete with instructions, is sent to those who took the standard deduction last year but did not use the short form. This simpler form may save the taxpayer money, according to the IRS Omaha district public affairs office.

Some changes in the 1975 form will mean less taxes for the taxpayer.

The standard deduction has increased from 15 per cent to 16 per cent with a maximum of \$2,600 for married couple filing jointly, \$1,300 for married persons filing separately or \$2,300 for a single person.

Low income allowance

In another change, the low-income allowance has been raised from \$10,000 to \$15,000.

Taxpayers owing money on their income now may

claim a \$30 credit for each dependent or personal exemption.

A person with more than one source of income may find an accountant helpful when completing the tax form because of his tax law knowledge, said Gary Chunka, state deputy tax commissioner. After completing the forms, the accountant must sign them stating he prepared the form.

The IRS will file the short form if the taxpayer has less than \$15,000 income or earns less than \$400 interest.

Form 1040 will be filed if the taxpayer has an income of less than \$20,000 consisting only of wages, salaries and tips, pensions and annuities, and chooses not to itemize.

For information on which form to file, contact the IRS office in the Federal Bldg., 100 Centennial Mall North.

Students wishing to complete their own forms or having questions about them may contact the tax assistance centers in the State Capitol from 8 a.m. to 5 p.m. daily, the Federal Bldg. from 8 a.m. to 4:45 p.m. daily, or Gateway Shopping Center every Wednesday, starting Feb. 21 from 11 a.m. to 7:30 p.m.

Tax assistance also will be available Monday and Wednesday evenings from 6 p.m. to 10 p.m. starting Feb. 1 in the Nebraska Union.

That labyrinth called the tax form; the quickest road to the loony bin

By Becky Brugman

Because income tax forms may not be as easy to fill out as IBM test sheets, here are a few helpful (?) suggestions for the procedure:

- 1) Gather supplies: Your forms, pens and pencils, receipts from contributions that year and crying towel.
- 2) Find a comfortable spot to sit where you won't be disturbed, such as the Gobi Desert, upper Alaska or Bradshaw, Neb.
- 3) Best thing now is to get started. Take your magnifying glass in hand. You don't want to miss that important small print.
- 4) Read through the form completely to reduce later mistakes and be sure to call your teachers to warn them of your two-week absence.
- 5) Start at the beginning. To find the beginning, turn the form in your hand until \$\$\$\$\$ is all you can see.
- 6) Continue vigorously through form. Do not be

alarmed if it seems foreign to you. Everything is made in Japan now.

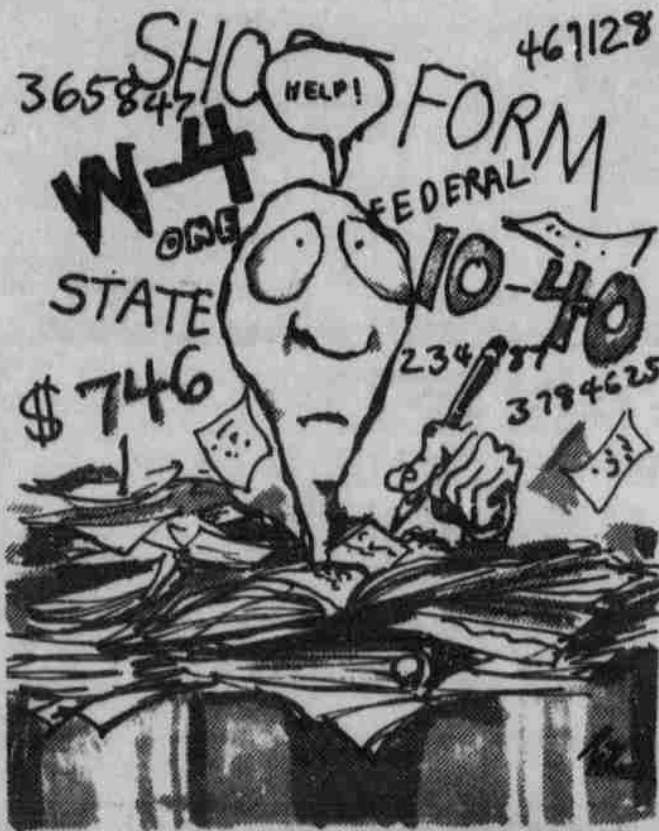
7) When listing dependents, keep in mind that dogs, cats, fish and hamsters do not count. (Nor do school books, even though you may have spent \$750.00 on them).

8) Take a break and repeat to yourself ten times, "Illegitimate business is not better than this. Illegitimate business is not better than this."

9) It's now time to mop up the tears on the floor, sweep up the hairs you've pulled out and come down off the wall.

10) Finished?! You deserve a reward if you've finished in less than two weeks. Take a trip around the table with your left-over money. Do something special for yourself; comb your hair, shave, eat.

Better yet, treat yourself to a beer and dream of your refund.



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