

Tax filing deadline closing in on procrastinators

By Paula Ditrack

The frantic scurry to get that tax return postmarked by midnight April 15 probably will reach full tilt beginning the day after Easter, according to an H & R Block, Inc. official.

David Welbig, Lincoln city manager for the tax consultant firm, said he expects to see "the people who perpetually put everything off" flood his office next week.

He described a tax trend beginning with a "tremendous flurry" of clients completing 1040 forms by the end of February. These are the ones "in a big hurry" to get their refunds, he said.

The people filing returns between March 1 and April 15 are those taxpayers who owe the government more money than the earlier filers and who find themselves confronted "with the end in sight," Welbig said.

Stragglers sending in returns after April 15 will be fined 5 per cent of the tax paid for each month not exceeding 25 per cent of the total amount of taxes paid.

Failure to file

Those people who owe money and fail to file a return will be fined .5 per cent of the tax paid for each month not exceeding 25 per cent of the total amount of taxes paid.

Daniel Seklecki, Omaha District Affairs IRS officer, said people intentionally not filing a return face a stricter penalty than the percentage fines.

Persons deliberately trying to avoid paying their taxes can face criminal charges of from one to five years imprisonment, he added.

He said he encourages persons lacking the money to pay their taxes to file their returns on time so they will not risk the charge of criminal intent. Persons who misplace W2 forms or who do not realize they must pay taxes are not accused of criminal intent, he said.

Welbig said the most common questions people ask are whether they have to file a return and how they can obtain the \$50 rebate President Carter has suggested every taxpayer receive.

Drastic move

Predicting failure of the rebate idea "unless Carter makes a drastic move," Welbig said "people will be a little disappointed."

Seklecki said that if Congress approves the rebate, it will be returned to people automatically without any further filing by the taxpayers.

He said it would be similar to the rebate granted two years ago, except that this would be a standard amount and probably would cause less confusion.

The 1975 income tax return had a maximum rebate of \$200 declining to no rebate, depending upon the amount earned. Confusion was caused because the rebate was

initiated in "mid-tax season," Seklecki said.

The current tax forms changed after Congress reformed the tax laws. He said this change has increased the number of questions asked about tax forms and the percentage of errors.

Error rate

The rate of errors increased about 1 per cent on each

type of form, Seklecki said. This year's rate of errors is 8 to 9 per cent for the short 1040 form and 10 to 12 per cent for the longer 1040A form, he said.

Welbig said the change has made the forms "quite difficult to understand." He said people must compute their taxable income before consulting a table telling them the amount of taxes they must pay.



Colleges' request for aid denied

The Nebraska Legislature's Budget Committee last week rejected the request by the Nebraska community colleges to increase their state aid to at least \$15 million.

The requests were made during the committee's hearings on budget requests for higher education for the 1977-78 fiscal year.

"We would be hopeful that when the Appropriations Committee comes before the Unicameral they would be a little more understanding of our problem," said Southeast Community College Director David Buettner.

The community colleges' request for \$15 million was a compromise—they originally asked for \$17 million.

While the Budget Committee voted to keep the community college's state aid at \$13.6 million, it approved \$1.6 million worth of improvements to the NU budget.

Administrators at the Southeast Community college have been "much too busy" to worry about the fact that NU got an increase in their budget while the community college did not, according to Buettner.

"I don't think anyone has been vindictive of it,

although everyone is very concerned," he said.

Budget cuts will have to be made at the Southeast area to meet inflationary costs, Buettner said, but he did not know exactly where those cuts would be made.

There were no changes made in the budgets for Nebraska's state colleges at Peru, Wayne and Chadron. The budget of Kearney State was increased by \$35,000 for the addition of two faculty members.

The budget increase for NU will be used for various projects. It will include giving \$10,000 for the State Museum in Morrill Hall and \$70,000 to expand tuition waivers for disadvantaged students at Omaha.

The \$1.6 million increase will be financed, in part, with tuition revenue generated this fiscal year beyond what NU is allowed to spend. The difference will be made up with state tax funds.

NU will be cut \$10 million short of what it wanted in tax money if the Budget Committee's recommendations stand up. Gov. J. James Exon recommended \$11 million less than the \$111 million that NU requested.

CSL delays lowering age

The Council on Student Life (CSL) Thursday postponed action on an Ad Hoc Committee proposal to reduce the age at which unmarried freshmen are required to live on-campus from 20-19.

The probable cost impact of lowering the age requirement was estimated at an increase of \$35.99 per student who remain in the residence halls, the committee reported. The report of the increase was prepared by then director of Housing Richard Armstrong, who is now Vice Chancellor for Student Affairs.

Armstrong estimated in the report that of 1200 on-campus housed students having the option to move off-campus, 175 would opt to do so causing the cost increase for the remaining residence hall students.

Steve Eggland, Council member, said it is important to consider the legal right of those 19-year-olds under state law. "It would either be an actual or intrinsic value to those 175 students involved," Eggland said.

Council member Mike Eyster said that it was not against the law to require the 20 year age requirement as long as it was under the academic auspices of the university.

The Council decided to gather opinions from students in various residence halls on the price impact and rule at their next meeting on April 21.

In other action, the council decided to circulate a questionnaire report evaluating the effectiveness of the freshman year program in Centennial College at UNL.

The program is intended to allow freshmen to become better acquainted with other freshmen through the formation of smaller classes, said Barbara Smith, Centennial faculty member.

Nelson Potter, past Centennial director, said the purpose of the questionnaire was to "have some objective outside support of our program."

He said he is worried about the future of Centennial College because it is "on the same level as other colleges but we're too tiny to be recognized."

He said Centennial, which is both an academic and housing unit, draws only 1/1000 of UNL's total budget.

The council also ruled that UNL students should not be considered to be participating in a university sponsored event where institutional funds are not the funding resource.

crossword puzzle

Edited by WILL WENG

1	2	3	4	5	6	7	8	9	10	11	12	13
14			15						16			
17												
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59												
60						61				62		

- 3 — majesty
- 4 Cry of surprise
- 5 Auto-wheel alignments
- 6 City on the Rhine
- 7 Trapper's prize
- 8 Anglo-Saxon letters
- 9 Spanish Mrs.
- 10 Certain poets: Var:
- 11 Grenoble's river
- 12 Four: Prefix
- 13 African tree
- 15 Capers
- 16 German spa
- 21 Frog's milieu
- 23 Seaweed
- 24 French yard
- 25 Actor Rogers et al.
- 26 More faithful
- 27 Mature
- 28 Motorists' org.
- 29 Times of day: Abbr.
- 31 — the way (prepare)
- 32 "The Ballad of Reading —"
- 33 Theater group
- 34 School-org. units
- 36 Whitney
- 37 A Little Woman
- 38 — stockings
- 42 Circus people
- 43 Winter melon
- 44 Rubinstein
- 45 — da Gama
- 46 Hello, in Hilo
- 47 Philippines island
- 48 More disabled
- 50 Shipping abbr.
- 51 Islands near Timor
- 52 Miss Kett
- 53 Words of disbelief
- 54 Carrie Chapman
- 55 Ben — Williams
- 57 Topor
- 58 "I — Rhythm"

- ACROSS**
- 1 Magie and Mineo
 - 5 Adhesive and red
 - 10 Gam or Moreno
 - 14 Jennie Gerhardt's creator
 - 17 The Thin Man's creator
 - 18 Compass reading
 - 19 Certain thinning agents
 - 20 Sawfish's saw
 - 21 Soprano Lily
 - 22 Guard or admiral
 - 23 — the board
 - 26 Catches
 - 30 Hendrik Willem van —
 - 31 Trojan king
 - 32 Generation, for one
 - 35 Mile, Fifi's creator
 - 39 " — longa —"
 - 40 Reception
 - 41 Greek letter
 - 42 Type of lily
 - 43 Soprano Maria
 - 45 Anatomical ducts
 - 48 Frolic
 - 49 Texas shrine
 - 51 Fewest
 - 53 Wood sorrel
 - 56 Ashenden's creator
 - 59 Jane Eyre's creator
 - 60 Rows
 - 61 Crow
 - 62 Toddlers
- DOWN**
- 1 Norm: Abbr.
 - 2 Melville's captain

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