#### Police...

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The report suggests the possibility of moving the police department into the 501 building on the west edge of the campus. Recently the purchasing department moved to that location, and the task force thought there may be additional space in that building or in another area of the university.

But Coffey said he doesn't hold much hope for relocating the department, at least not in the immediate future. He said, the request is not uncommon.

"This happens with a lot of departments," he said. "They review the situation and say there's not enough space."

Coffey said with the relocation of the purchasing department in 501, that building is full, and so are the rest of the buildings on both the city and east campuses.

Oddly enough, one reason for the "space crunch," according to Coffey, is federal grants. He said when certain departments in the university receive the grants, they expand operations, taking up additional space.

Service Support Center

About the only hope for relocating the police department is a proposal for a Service Support Center, which would locate all service departments in a central location, Coffey said.

In their budget request to the Legislature, the NU Board of Regents have submitted a proposal for program statement development, including a request for \$10,000 for a study on the feasibility of a Service Support Center.

However, out of 24 items requested for funding in the

program statement development, the request for funds for the study is ranked number 24.

Coffey wouldn't say if the low ranking might prevent the study from being funded.

"I won't second-guess the legis'ature," he said.

If the proposal for a service center, which has been discussed for the past 15 or 20 ears is approved, the proposed location would be bounced by 16th St., Antelope Creek, the Rock Island Railroad tracks and Holdrege St., Coffey said.

The study would include the feasibility of using existing buildings in the area to house the various service departments, including the police department, and if there was a need for additional buildings, probably warehouse or industrial-type structures would be constructed, he said.

Regents recognize the need

But even if the plan proceeds according to schedule, it would be at least three or four years before a service support center could become operational. "But," Coffey said, "I would say that by including this on the list, the regents did recognize the need for continued planning."

The police department moved into its present location, just north of Memorial Stadium, in 1971, according to Gade.

Two and a half years ago, the trailor along the north end of the department was added, and later a conference room was also attached. Gade said enlarging the existing structure might not be a good idea. "That all along has been identified as a temporary structure for us," he said. "It would be kind of foolish to add on another part to the building."

Gade said the department can get along with the present structure, "but there are so many more things we could do with more space."

Need space in one place

Among other problems, there is a lack of storage space, he said. Hyde House, west of the police department, is being used for record storage.

According to the task force report, uniforms are being stored under the West Stadium, and the department is using space at the Nebraska Union for training classrooms.

The task force report also cites the need for interview and holding rooms for suspects, conference and lineup rooms and additional counter and waiting space for customers.

Gade said if a decision was made to make the current structure the permanent location for the police department, it would be acceptable. "Our concern is more space," he said. "The feedback I get to this structure is, once we move out, it will probably be torn down."

A meeting between his department and Coffey has been set up for next Wednesday afternoon to discuss the situation, he said.

As far as the alternatives are concerned, he said, "It doesn't really make that much difference. I think the attitude of the committee is, unless you ask, you may never find out."

### Circumstances dictate correct tax form

When a person computes his federal income tax, the first question he should ask, even before asking what he owes, is "What form should I use?"

The Internal Revenue Service automatically mails persons a tax package based on the forms they filed last year. That does not mean they must use it. If their circumstances dictate that they should use another form, or if they do not receive a tax package at all, forms are available at any IRS office, Postal Service station, and at many banks.

The form that is right depends on personal circumstances, which may vary from year to year. In general, Form 1040A is for persons whose total income was \$40,000 or less if they are married and filing jointly; \$20,000 or less for others.

Income must be from wages, salaries and tips with not more than \$400 in interest or \$400 in dividends and no itemized deductions.

For example, a person could file Form 1040A if he was paid \$18,000 a year in wages; had some savings account interest and dividends from stocks, neither more than \$400; rent an apartment and have no mortgage interest or real estate taxes to deduct, and itemized deductions are less than the zero bracket amount.

The zero bracket amount is the reason most taxpayers will be eligible to file a Form 1040A. It replaced the standard deduction and is a flat \$2200 for single persons and unmarried heads of households, \$3200 for married couples filing jointly, and \$1,600 for married people filing separately.

If itemized deductions are more than your zero bracket amount, it is an advantage to use the 1040 form. The 1040 also is the form for persons who paid alimony, had moving or employee business expenses, claim the child care credit, tax credit for the elderly, investment credit or foreign tax credit.

All of these involve attachments that are not permitted with Form 1040A. Also, if you had charitable, medical, interest and other itemized deductions in excess of the zero bracket amount, the 1040 form should be used.

### Lounge living upsets residence hall staff

By Shelley Smith

The residence hall staff was more upset that people lived in lounges last semester than the people living there, according to housing director Doug Zatechka.

Zatechka, drawing his conclusions from a study on overassignment in the residence halls, said people living in lounges didn't mind living there as much as the staff disliked having them there.

He said the staff was not able to develop programs dealing with topics such as orientation and community living because there was no meeting place.

"They felt by not having this place it hurt their ability to develop their jobs to the fullest," he said.

However, Zatechka said not everyone who lived in the lounges was happy.

Major problems

The study which surveyed the students and staff showed that major problems people had while living in the lounges were the lack of phones the first few months of the semester, inadequate clothing storage, and for some, having to live there all semester.

Zatechka said he can "happily report" that this semester there are no people living in the lounges because of 20 vacancies created by people dropping out, and graduating.

Plans to alleviate lounge living next year may involve assigning three people to the corner rooms of certain halls, he said.

"They really are big enough rooms. Studies at Michigan State, Iowa State, and the University of Georgia, proved that people can handle living three to a room and in many cases it raised those people's grade point average." he said.

Improve monitoring

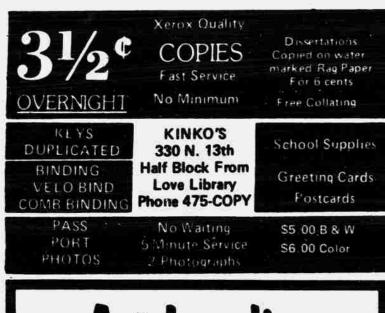
Another solution would be better residence hall contract monitoring in the spring so the housing department can better "guestimate" how many contracts will be received during the summer, he said.

Currently any freshman who wishes to live in the hall again next year will not be turned down. If sophomores and juniors turn their contracts in early, they stand a good chance of being re-admitted, he said.

"I don't want to say no to anyone. My goal is to accommodate as many students as possible."

Zatechka said no one has the correct answer to solving the overassignment problem and diagnosing studies is the easy part.

"Diagnosis is not too difficult. The hard part is asking what are you going to do with it," he said.



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