

Dan Wondra/Dally Nebraskan

Students receive guidance to prevent tax headaches

By Noreen Niimi

As the time approaches for filing income tax returns, many people discover the headaches of paperwork.

In general, students need not worry about filing tax returns — unless their income is more than \$3,000, said Robert Michaelsen, associate accounting professor. Scholarships and fellowships are also tax exempt, he said.

If a student's parents are paying more than half of their child's support, they should claim the child as an exemption on their tax form, Michaelsen said.

For graduate students who teach at UNL, Michaelsen had another tip. They should convince their departments to make teaching a degree requirement. That way, he said, the graduate students can claim a tax exemption for their pay.

Which tax return form should students use? The 1040EZ form if: students are single, claim no exemption for age or blindness, claim no dependents and their taxable income is less than \$50,000. It is the shortest form at

The other two forms, the 1040A and the 1040, are more complicated, Michaelsen said. The 1040A tax form is for people who cannot use the 1040EZ and receive - along with their wages - income from investments, such as stock dividends or savings interest.

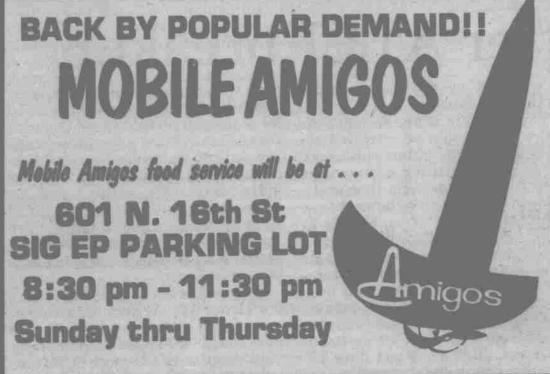
The 1040 tax form is for people who have a trust or another means of income besides wages and those listed under the 1040A form.

If students are confused, the Volunteer Income Tax Assistance program will have people trained to help. Kelly Martin, president of accounting honorary Beta Alpha Psi, said the society's members will participate in the VITA program. They will attend Internal Revenue Service training sessions and then will man booths in shopping malls and grocery stores, Martin said. The service is free to anyone who would like help on their tax returns.

To get tax refunds sooner, Michaelsen said, students should file early. The deadline for filing income tax returns is April 16th.

The Lincoln Police Department victim-witness unit is seeking volunteers to aid in helping elderly victims of crime in Lincoln. Training sessions will take place tonight and Wednesday from 5 to 9 p.m.

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