

# Tax credits help fight tuition costs

BY ANDREW BROER  
Staff writer

Students this year will be able to take advantage of two tax credits that could allow them to be credited up to \$1,500.

The Hope and Lifetime tax credits are designed to help students and families meet the cost of post-secondary education, including the cost for a bachelor's degree, graduate study and vocational and job-related training.

William Lyons, an NU law professor, said families should be familiar with the credits.

"These credits are an opportunity that should be taken advantage of, but are nonrefundable," Lyons said.

He said the returns would not be as great for

low-income tax payers.

These tax credits – created under the Taxpayers Relief Act of 1997 – are being offered for the first time this year.

Taxpayers can claim the Hope tax credit if they are at least half-time students – those taking six hours at the University of Nebraska-Lincoln.

The claim can be up to \$1,500 for each student in a family, including the taxpayer, spouses and dependent children. Students must be within their first two years of education, and it is good for qualified expenses paid on or after Jan. 1, 1998. The Lifetime Learning credit is available for vocational, undergraduate and graduate students and those who want to upgrade their job skills.

Students only have to take one course that is job-related in order to be eligible, said Suzanne Correnti, a third-year law student.

The Lifetime Learning credit is good for expenses after July 1, 1998, and is good for up to 20 percent of the first \$5,000 paid in qualified tuition.

Qualified expenses include tuition and required fees, minus any grants and scholarships that are tax-free. Expenses do not cover books or room and board.

A local accountant said people should take advantage of the credits.

"This is an excellent opportunity that rewards people who obtain a higher education," said Ben Mayeux, from the accounting firm of Hanigan Bjorkman and Ecklund LLP.

The 8863 form for claiming the tax credits can be downloaded at [www.irs.com](http://www.irs.com).

For more information, contact the IRS help line at (800) 829-1040 or consult a tax adviser.

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## Muslims set off on journey to Mecca

*Pilgrims voyage by foot or bus*

MECCA, Saudi Arabia (AP) – About 2 million Muslim pilgrims swathed in white made their way Thursday toward holy Mount Arafat, traveling on foot or aboard packed buses for the annual hajj journey to Mecca.

Despite the huge traffic jams caused by the influx of the faithful, Saudi officials said the number of hajj pilgrims was down this year because of economic troubles in Southeast Asia and oil producing countries.

This year, 1.065 million foreign Muslims have made the annual journey to the holy city of Mecca, according to a Saudi official, who spoke on condition of anonymity. That's 135,000 fewer than last year's final figure, and last-minute arrivals were expected to add only a few thousand more.

Another 1.2 million Saudis also were participating, bringing the total number of pilgrims to about 2.3 million.

Economic and political turmoil has reduced the number of pilgrims from Indonesia, the most populous Muslim country in the world, from 230,000 last year to 70,000, the Saudi official said.

Indonesia has been hardest hit by the Asian economic meltdown, which has devalued currencies and caused widespread unemployment. The crisis led to political turbulence and riots in many parts of the country.

Pilgrims from neighboring wealthy Persian Gulf states also were staying home because of slumping international oil prices, the official said, although he had no precise figures.

Citizens of the United Arab Emirates, used to luxurious facilities, spend an average \$6,850 dur-

ing the hajj, the pilgrimage to Mecca that able-bodied Muslims are required to perform at least once, if they can afford it.

There were, however, more than enough pilgrims to create incredible traffic jams all over Mecca, where a 15-minute trip easily could take 1½ hours this week.

A key part of the pilgrimage is standing on Mount Arafat in Mina, outside Mecca, where Prophet Mohammed, Islam's founder, gave his last sermon 14 centuries ago. That ritual this year will be performed on Friday, Islam's holy day, giving it the status of "greater pilgrimage."

About 2 million pilgrims made their way Thursday to the plain of Mina, six miles north of Mecca. Some walked, others held tightly to the roofs of packed buses. The hajj chant of "Here I am, oh Almighty, here I am" reverberated across Mecca.

More than 45,000 personnel have been mobilized to deal with the pilgrims, including security troops, caterers and medical teams.

A million prepared meals will be sold at 1,500 centers, and 35 bakeries will prepare about 5 million loaves of bread daily, said Mohammed Hussein Qaroub, a Trade Ministry official. Ice factories will churn out 1.5 million blocks of ice each day.

The Saudis also have prepared for disasters. More than 27,000 fireproof tents have been set up, part of a \$640 million project that will be completed by next year.

In 1997, fire tore through a sprawling, overcrowded tent city at Mina, trapping and killing more than 340 pilgrims and injuring 1,500. A stampede last year killed 180 pilgrims.

## Legislature debates bill on residence-hall smoking

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start smoking."

With or without the governor's signature, UNL housing director Doug Zatechka said more students may have to step outside for a drag next year, as the university plans to decrease the number of smoking floors by about 10 percent for next fall.

This year Zatechka estimated about 50 percent of the residence hall floors – about 55 floors – allowed smoking, but next year that number will be below 40 percent, he said.

The bill targets the actual number

of smoking rooms, but the university does not designate smoking and non-smoking rooms, he said; only floors are earmarked.

Although the amount of available indoor smoking space has dwindled, Zatechka said he couldn't envision a time when the residence halls would be smoke-free.

Linda Schwartzkopf, director of Greek Affairs, and Zatechka were uncertain how the bill would affect greek houses, particularly Phi Mu, Triangle and Chi Phi. Those three houses are leased from the university, while the remaining houses are privately owned, Schwartzkopf said.

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