



US Army Corps
of Engineers
St. Paul District

Crosscurrents

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February 1983

Lindberg is EEO supervisor of the year

Richard Lindberg, supervisory procurement agent, was recently named the St. Paul District Outstanding EEO Supervisor for his accomplishments in equal employment opportunity (EEO).

In recognition of his very effective leadership, he was presented a certificate of achievement and \$400.

Employees of the district were asked to nominate supervisors for the EEO award based on written criteria.

Once the nominations were in, a second questionnaire showing the nominated supervisors was sent to all employees, soliciting further comments about each nominated supervisor.

Additional documented information was furnished by the EEO Office.

Using the information gathered from the questionnaires and from documented information, an ad hoc committee met, reviewed and rated each profile of the nominees.

Names of the supervisors were kept anonymous to the committee during the review and rating process.

Criteria used by the committee members in rating each of the supervisors were: the nominee's fair and unprejudiced practices in distributing recognition and rewards among employees; responding to the needs of employees; providing training opportunities; hiring practices; counseling skills; and the nominee's overall support of the EEO program.

Other supervisory nominees for the award were: William Goetz, chief, Construction Operations Division; Gary Green, supervisory compliance investigator, Regulatory Functions Branch; Char Hauger, supervisory



Richard Lindberg.

environmental protection specialist, Regulatory Functions Branch; Dave Haumersen, supervisory civil engineer, Planning Division; Helmer Johnson, supervisory civil engineer, Geotechnical, Hydraulics & Hydrologic Engineering Branch; Stan Kumpula, supervisory hydraulic engineer, Geotechnical, Hydraulics & Hydrologic Engineering Branch; Al Mathews, lockmaster, L&D 1; Ed Roscoe, comptroller; Robert Stahl, lockmaster, Upper and Lower St. Anthony Falls; Grant Westall, supervisory civil engineer, chief, Project Management Branch; and Ronald Wolney, Budget Officer, comptroller.

All nominees were recipients of special certificates of achievement for their outstanding performance.

Should we change our life-style? See page three.

Engineers recognized nationwide

The U.S. Army Corps of Engineers joins the National Society of Professional Engineers in celebrating National Engineers Week, Feb. 20-26.

This week is set aside to gain public recognition for the work of engineers and to honor outstanding members of the profession.

The week of George Washington's birthday is traditionally chosen for the Engineers Week celebration since the first President was a noted civil and military engineer.

The theme for this year's Engineer Week is "Engineers: Turning Ideas Into Reality."

As part of its support for National Engineers Week, the Corps will select a Corps Engineer of the Year from field candidates nominated on the basis of engineering, educational, civic, and humanitarian achievements; honors and awards; and professional activities.

The Corps Engineer of the Year will then compete with Engineers of the Year from other agencies for the National Society of Professional Engineers' National Engineer of the Year award.

The final selectee will be announced during National Engineers Week.

Tax counseling available to elderly

While there are few things in life that are free, there's one thing for sure. It's tax counseling and assistance for persons 60 years of age or more.

Tax Counseling for the Elderly (TCE) is a program coordinated by the Internal Revenue Service (IRS) through which non-profit organizations provide free tax information and assistance to individuals age 60 and over.

Volunteers are specially trained by IRS to help older Americans with the tax credit for the elderly, the double personal exemption, the special treatment of the gain on the sale of a home by an elderly person, the proper method of reporting pension income and paying tax on it when necessary and other special interest and concern.

These volunteers will even help taxpayers fill out their tax returns.

TCE programs are provided in neighborhood areas which make getting needed help easier and more convenient.

Taxpayers age 60 or over who require assistance should call IRS, toll-free at 1-800-424-1040, for the nearest TCE location.

The next deadline to submit all materials to Crosscurrents is Feb. 22.

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We can change our life-style towards fitness

by Blanche H. Fong, PA

"I used to eat two pounds of M&M's a week and that's a lot of candy," confesses Davis Miller, director of health education, Minnesota Department of Health.

Like most habits, Miller's sweet tooth craving was not an easy habit to break. He had to gradually reduce his intake until he reached the goal he had established for himself.

Speaking to a group of Corps of Engineers employees on Jan. 19 in St. Paul, Miller discussed the concept of changing our behavior and life-style towards improved health, fitness and well-being.

Miller's presentation was the first in a series sponsored by the St. Paul District's newly-formed Health and Fitness Committee, organized to survey the need for a health and fitness program for all employees both in-house and in the field.

Members of the committee include James Holleran, Jon Niehaus, Lt. Frank Grass, Tom McAloon, Lt. Lee Gazzano, Paul French, John Henke, Frank Star, Jean Schmidt, Lt. Joe Langkawel, Mary Rivett, Marc Krumholz and Denise Blackwell-Kraft.

PREMATURE DEATH

According to Miller, the major causes of premature death for adults have changed over the last 20 years.

Accidents, especially motor vehicle accidents, were previously the leading cause.

Today, the leading causes of premature death for adults are heart disease, cancer and stroke.

Many factors contribute to the reason why, including the fact that we are living longer and that these health problems are prevalent among older people.

THE RISK FACTORS

Miller explained that for each health problem, there are risk factors which can lead to premature death.

For example, there are several risk factors which can contribute to heart disease, such as hypertension, smoking, lack of exercise, stress, gout, the use of oral contraceptives or menopause.



Davis Miller (right) explains to Jon Niehaus how an agency can develop a health and fitness program.

Some risk factors can be controlled, such as the amount of cholesterol we eat. Cholesterol is a substance that block arteries and can affect heart disease.

Some risk factors cannot be controlled, such as our family medical history, age or sex.

Miller points out that each risk factor can affect more than one health problem.

For example, the risk factor of the lack of exercise affects how our body prevents, minimizes or controls illness and affects our well-being.

CONDITIONS TO PREMATURE DEATH

According to Miller, there are several conditions which lead to premature death: our life-style, biology (i.e., our body's composition and function), environment and health care system available to us.

The condition of the people's life-styles account for 54 percent of all heart disease-related death, 37 percent of all cancer-related deaths, 69 percent of all motor vehicle-related deaths and 50 percent of all stroke-related deaths.

Biology accounts for 25 percent of all heart disease-related deaths and 21 percent of all stroke-related deaths.

(See page four)

Changing our life-style

(From page three)

Environment accounts for nine percent of all heart disease-related deaths and 22 percent of all stroke-related deaths.

The health care system available to us account for 12 percent of all heart disease-related deaths and seven percent of all stroke-related deaths.

Since life-style is a big factor in premature deaths, Miller stresses the importance of individuals making choices and decisions for change in an effort to prevent or delay the onset of health problems.

However, we must know what our body's limitations are; what we can or cannot do.

"You will find that as you grow older, your body's limitation increases," says Miller.

CHANGING OUR LIFE-STYLE

Miller recommends that you take the approach of changing your life-style, attitude and behavior one step at a time.

"Do you really want the change to happen? How important is that change to you?" says Miller.

Begin by selecting one change to make. Select something that is meaningful to you. Then, work towards that goal.

If you have a change which is too difficult to make at this time (e.g., giving up smoking), place it lower on your priority list and work on something which will bring immediate results and satisfaction.

This approach will build your self-confidence in working towards larger and higher goals.

You will need support from your co-workers, supervisors, administrators, unions, family and friends. This type of reinforcement will help motivate you towards your goal.

"Studies show that changes in life-style take place over a long period of time, and that reinforcing that change attributes to its success," says Miller.

CASE EXAMPLE

As an example of how a company or an agency developed a health and fitness program, Miller described what the Minnesota Department of Health did.

* A survey was made of all of the agency's employees to identify the needs, inter-

ests, objectives and goals of a health and fitness program. The results of the survey were used to develop a program, addressing the employees' interests.

* With the support of the co-workers, administrators and unions, the program was promoted to all of its employees to obtain participation.

* Consent and confidentiality forms were obtained from participants because personal data was used to analyze and develop individualized health and fitness programs.

* A physical measurement or evaluation was made of each participant. This information was used to make an individualized health risk appraisal of each participant.

* The participants attended interpretation sessions to analyze their health risk appraisal.

* As a follow-up, information sessions were held for the participants with different guests speaking on various subjects related to health and fitness.

* The participants made contracts by selecting a realistic goal and agreeing to make small, meaningful changes towards that goal.

MAKE IT FUN

"Make the health and fitness program fun," urged Miller.

For example, the Minnesota Department of Health discovered that their employees enjoyed periodic and informal award ceremonies, which reinforced the enthusiasm felt by its participants.

"Don't expect big changes to happen right away; it takes time," reminded Miller. Miller still eats M&M's but infrequently and in small amounts, and he now jogs several miles a day or goes on long, quiet walks to relieve the stress from work.

"Studies show that a health and fitness program can affect work, such as less absenteeism, less workmen's compensation claims, less sick-day abuse," says Miller.

Miller also said that improvements are seen throughout the United States among different sex and age groups as being more healthy and physically fit.

"The one exception are teen-age girls who smoke."

(See page five)

New penalties for abusers of tax laws

Several new penalties designed to curb abuses of the tax laws are in effect, the Internal Revenue Service (IRS) said.

The new penalties, authorized by the Tax Equity and Fiscal Responsibility Act of 1982, are aimed at promoters of abusive tax shelters, persons who aid or abet in the understatement of another's tax, tax protesters who file frivolous returns and persons who commit civil tax fraud.

The penalty for promoters of abusive tax shelters is 10 percent of the promoter's income from the promotion, or \$1,000, whichever is more.

It will be imposed on anyone who organizes or sells a tax shelter scheme and who knowingly makes the false statements about tax benefits from that scheme or overstates the value of any tax shelter property or service by more than 200 percent.

Anyone who assists or advises in the preparation of a tax return other document that, if used, could result in the understatement of another person's tax is now subject to a penalty of \$1,000.

If the understatement occurs on a corporate return, the penalty is \$10,000.

There is also a \$500 penalty for filing a frivolous income tax return.

A frivolous income tax return is one that does not contain enough information to determine the correctness of the tax shown on it, that clearly shows an incorrect tax or that stakes out a frivolous position, for example, that the income tax law is unconstitutional.

The additional civil penalty for underpayments of tax due to fraud is half the interest charges on that part of the underpayment due to fraud.


This penalty is in addition to the 50 percent civil fraud penalty and regular interest charges.

Besides these new civil penalties, the Act raises various criminal fines. The maximum fine for criminal tax evasion for individuals goes from \$10,000 to \$100,000, and to \$500,000 for corporations.

The fine for criminal fraud and false statements increases from \$5,000 to \$100,000, and to \$500,000 for corporations.

**FORM
1040EZ**

The simplest form yet—and you can use it if you file as single, claim no dependents, claim no exemption for age or blindness, your taxable income is less than \$50,000 and is only from wages, salaries and tips, and interest of \$400 or less. Check the instructions for details.



A public service message from the Internal Revenue Service

Changing our life-style

(From page four)

OUR NEXT STEP

The St. Paul District Health and Fitness Committee will distribute a questionnaire in February to survey the interests of all of the employees.

Presently, the committee is also gathering a variety of information on health and fitness.

A video tape copy of Miller's presentation is available for loan from Bill Banks, Room 1033A, 725-7549.

Lockmasters meet in annual conference

by Rosemarie Braatz, CO-A

The annual Lockmasters Conference brought together the St. Paul District lock and dam supervisors for three days of discussion and information sessions at the Marriott Hotel in Bloomington, Minn., on Jan. 18-20.

District Commander Col. Edward Rapp welcomed the group, and Bill Goetz, chief of Construction-Operations Division, addressed

the 25 persons attending, with an overview of the division's activities and challenges ahead.

According to Dennis Erickson, chief of the Locks and Dams Section and coordinator of the conference, discussion centered on topics related to operations and maintenance, and talks on such subjects as hydroelectric studies, mobilization and security, and regulatory functions.



Ron Scott, safety officer, addresses conference attendees including (seated from left to right) Red Ferrand, assistant lockmaster at 5A; Bob Voshart, assistant lockmaster at 7; Burton Morris, lockmaster at 7; Bob O'Connor, assistant lockmaster at LSAF; Bob Stahl, lockmaster at SAF; Dave Hawkinson, assistant lockmaster at 1; Al Mathews, lockmaster at 1; Ron O'Brien, communications center chief; Tom Clay, radio operator; Burnell Keinitz, lockmaster at 10; Marv Pedretti, assistant lockmaster at 10.

(Photo by Lyle Nicklay, AS-P)

SAME visits "mined" building:

UM engineers go underground

Engineering students don't need miner's hats to go to class these days, but they are learning underground.

Two stories of classrooms and laboratories are located about 110 feet below the surface of the University of Minnesota campus in the new Civil Mineral Engineering Building.

Opened last year, the facility was actually built in an underground space excavated from limestone, sandstone and shale.

An "underground" tour of the \$17 million facility is scheduled for 5:30 p.m. on Feb. 17 for Society of American Military Engineers (SAME) members and guests.

The tour of the earth shelter building will be conducted by members of the university's civil mineral engineering department.

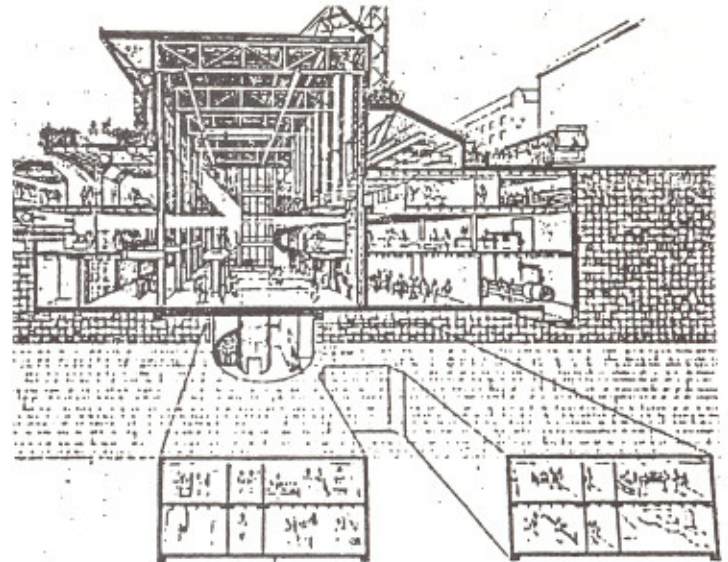
The building is located next to the Armory and the University of Minnesota Field House.

Following the tour, a presentation on the geostuctural design concepts and construction methods will be given by Charles R. Nelson at dinner at the Campus Club.

Nelson, of Charles R. Nelson & Associates, Underground Construction Engineers, has been involved in the design and construction of the underground structure since 1972.

He was responsible for developing the mining methods and tools to complete the mined space.

The presentation, entitled "Geotechnical Engineering and Excavation for the CMF Building," will discuss the techniques used in developing the underground space. For ex-



Ninety-five percent of the new Civil Mineral Engineering Building at the University of Minnesota campus is located underground. The "earth shelter" building was designed for energy conservation and space utilization. (Illustration courtesy of David Christenson, PD-FS)


ample, rock bolting is used to support the limestone roof.

The dinner is scheduled for 7 p.m. at the Campus Club, 4th Floor of the Coffmann Memorial Union.

For reservations or further information, contact David Christenson at 725-5994.

★★POLITICAL★★
CONTRIBUTION
CREDIT

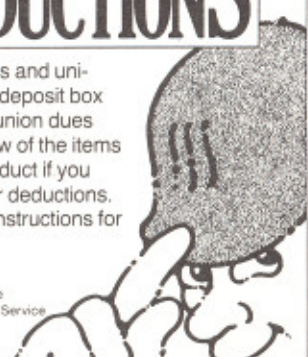
You can claim a credit of up to \$50 (\$100 if filing jointly) for half the contributions you made during 1982 to help pay campaign expenses of candidates for public office. Use the handy order form to order free IRS Publication 585 for details.



A public service message from the Internal Revenue Service

MISCELLANEOUS
TAX
DEDUCTIONS

Work clothes and uniforms, safe deposit box rental, and union dues are just a few of the items you may deduct if you itemize your deductions. Check the instructions for details.



A public service message from the Internal Revenue Service

Reflections on the COOP survey

by James E. Braatz, PA

The Continuity of Operations Plan (COOP) survey handed out to all St. Paul District office employees early in December will have to go back to the drawing board for redesign.

The reason: there were only 176 responses from the 424 people who got it, and of those responding only about 40 percent answered the questions in a way which provided useful information.

Many responses were indignant, others humorous, and a good number frivolous, indifferent or were simply pulling the surveyors' legs.

How about the one which wanted to know if flexi-time would be allowed during a nuclear attack?

The object of the survey, first, was to find out how much of the engineering and technical work force would report to duty at one of several undisclosed locations, or make the effort to report after the deposition of family members and other things were considered, if the district and presumably the nation at large came under a wide range of threats, including the obvious worst case.

CONFUSION AND MISUNDERSTANDING

A product of sociologists and Emergency Management Division, the survey unquestionably was straightforward to its creators, but personally left many nonplussed, myself included.

It was either the wrong thing at the right time or the right thing at the wrong time.

In any case, I shared with others the feeling that out of the blue I was being asked to jump head first, eyes closed, into a deep crevasse with the vague aim of landing way down there in a small net marked, "above and beyond--I'll say!"

If anything, the proposition--survey--suffered from too much or a bad mix of what it required the most--calmness, reasonableness, seriousness.

We would need all, in large doses, when considering what to do, really do, as persons, government workers, home providers and badly needed skills/talents at a time when Armageddon was nearly upon us--the shadow of night plus the dark angel.

How can you have a bad mix of such good things? What about the reasonable neighbor who is serious when he calmly tells you his rabid dog is playing with your children?

We all have mental images of the grim reaper. How calm, serious and contained he is--a picture of decorum and reasonableness.

MISSING KEY WORDS

The first reaction of most of us to the COOP survey was to recoil.

But in flinching and reacting internally, we might have been distracted from absorbing some key words, concepts and implied comparisons.

The "nearly upon us" above is crucial. It means "not yet and maybe never."

It also signifies a space of time--time to carry out a plan, if there is one, or time to hug the ground or turn to the wall for the entire period of "nearly."

The question the survey might have posed right off the bat is, "Is it better to plan to do something than do nothing at all?"

Almost everything in nature struggles for its life, even the fly on the tongue of the lizard.

Also, the survey probably erred in not emphasizing that COOP means a plan of action to cope with interruptions--of all kinds.

Who knows what might happen or what could be done to mitigate or overcome it.

A second objective of the survey was to determine how skills and abilities could marry up with probable needs, in an emergency now or an emergency 20 years from now.

The COOP in the final reckoning has to deal with probabilities related to various courses of action--but the building of it has to start with people, hence the survey.

A PLAN THAT CAN WORK

However, the survey must have suggested to many that it was to culminate in an A, B, C-type of plan, all neatly put together down to the last COOP assignment, day one through day zip.

It just won't happen.

Even the best plan of the COOP variety can only be a beginning, a preliminary start to something.

(See page nine)

People

CONGRATULATIONS go to Sue and David Christenson, PD-FS, on the birth of son William David on Dec. 10 at 8 lb., 1 oz.

CONGRATULATIONS go to Kathy and James Mosner, ED-D, on the birth of son Nathan William on Dec. 31 at 8 lb., 5½ oz.

GET-WELL wishes go to Ruth Hageman, CO-RF, who was hospitalized.

DEEP SADNESS is felt on the death of retiree J. Robert Calton, age 73, resident of St. Paul, on Jan. 9. Calton joined the district in October 1945; he was a supervisory civil engineer and chief of the former Planning Branch; he left the district in March 1981. He is survived by his wife, Agnes, one son and one daughter, one brother and one sister.

FOND FAREWELL and best wishes go to Jack C. Butz, a lock and dam operator at St. Anthony Falls Locks and Dam, who retired on Jan. 2 after approximately 33 years of federal service.

FOND FARWELL and best wishes go to John E. Esslinger, a lock and dam operator at Lock and Dam 10, who retired on Jan. 8 after approximately 21 years of federal service.

FOND FARWELL and good luck go to the following who left the Corps recently: Catherine A. Hering, CO-CT; Catherine M. Giefer, EP-C; Mark S. Steck, Lake Ashtabula & Baldhill Dam; Paul D. Christensen, Hired Labor Forces; Raymond T. Larson, Lac Qui Parle Lake; Leanne L. Christjaener, Timothy A. Samec and Jerri C. Curry, L&D 1 Rehabilitation Project Office.



TELETAX

is a new 24-hour, 7-days-a-week, tax information telephone line to answer your tax questions. The local telephone number for you to call is in free IRS Publication 910. Use the handy order form in your tax package to order Publication 910.

A public service message from the Internal Revenue Service.

Around the district

THE ST. PAUL DISTRICT participated in the 1983 Minnesota Sportsmen's Boat, Camping and Vacation Show in the St. Paul Civic Center on Jan. 19-23 with an exhibit and information booth. Thanks go to Ron Tuura, Jake Shetka, John Blackstone, Howard Eckland, Marsha McTamane, Herb Nelson, Doug Hoy, Dave Christenson, Doug Holmberg, Lt. Frank Grass, Bob Mike, John Olson, Steve Nelson and Gary Herbert for their assistance.

THE ST. PAUL DISTRICT will not be sponsoring the amateur photographic contest this year because of lack of participation in the last three years.

CHIEF OF ENGINEERS Lt. Gen. J.K. Bratton participated in the annual St. Paul Winter Carnival Grande Day Parade on Jan. 28 as the military grand marshal.

AS PART OF Crime Prevention Week, Feb. 7-11, two 60-minute films were presented: "What Would You Do If A Robber Stuck A Gun In Your Ribs," on Feb. 7, 9, and 11; "What Would You Really Do If Accosted By A Rapist," on Feb. 8 and 10. Both films were in the PEDC Rooms on sixth floor at 9 and 10 a.m. and 1 and 2 p.m.

ALL CORPS OF ENGINEERS musicians (especially woodwinds, brass and percussion) interested in joining a pool of musicians and possibly performing at select Corps functions (e.g., the annual picnic), may contact manager Greg Courteau at 725-5991.

COOP survey

(From page eight)

But if there is no place to start from, nothing is going nowhere, as the poet says.

So, it comes down to the question, "If you accept the need to have a plan for evacuating the post office building in case of fire, does it make any sense not to have a COOP that might, under many circumstances, work?"

Who can argue with that?

Not me.

Good luck to the redesigners of the survey.

Report suspicious activities to the police

compiled by Billie Kimler, EM

Here is a list of suspicious activities which should be reported to police. The list is not intended to be complete.

Use your own judgement when reporting other suspicious activities:

- * Someone trying to enter a neighbor's home by a window or side door.
 - * A strange car left running and parked on your street.
 - * Someone shouting HELP, FIRE or RAPE.
 - * Shots, alarms or windows being broken.
 - * Someone tampering with a neighbor's car.
 - * Someone with a weapon.
 - * Someone entering or leaving a business before or after hours.
 - * Someone carrying items of value from a neighbor's home.
 - * Someone who appears to be moving household items late at night.
- When reporting a crime, use the correct

terms. You'll get better service from the police because they will know what to expect when they arrive.

Here are some definitions of common crimes:

* Burglary is when one enters a structure illegally with the intention of committing a serious crime (like stealing something or hurting someone).

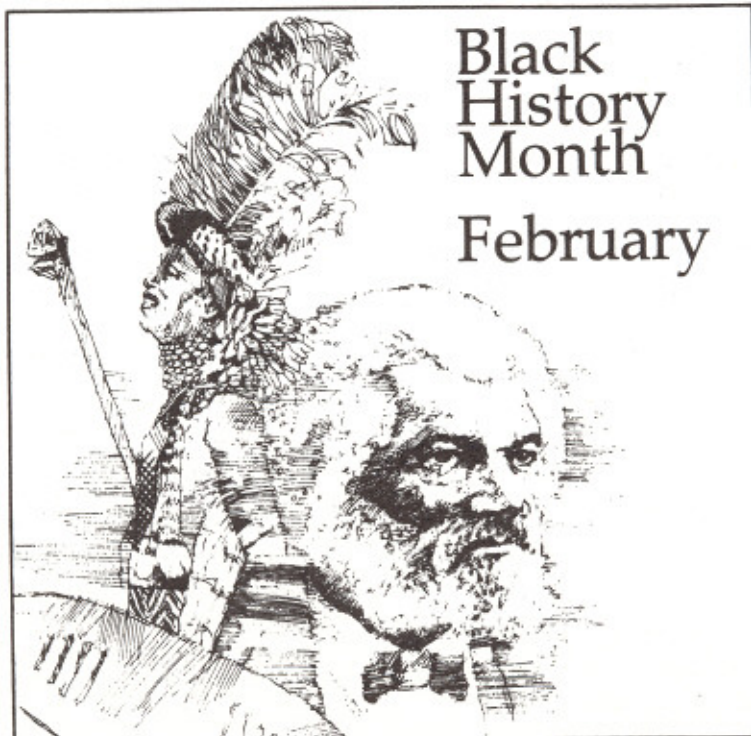
* Robbery is taking another's property by force or the threat of force. It involves confrontation with the offender.

* Larceny is stealing something without force or entry (like pickpocketing or shoplifting).

* Vandalism is the destruction or defacing of property.

* Assault is when one hurts or tries to hurt another.

* Sexual assault is when a person is forced into sexual activity he/she does not want to be involved in or is under the age of consent (sexual assault is not just rape).



Toastmasters club helps people

by John Blackstone, ED-GH

Heritage Toastmasters International Club has a simple goal, "To Build Communications and Leadership."

Although this is not a particularly controversial endeavor, there are those occasional comments heard from others. This probably happens to any group that takes a firm position.

A friend of mine recently related a comment heard from a speaker at a meeting he attended.

The speaker said, "There are two organizations recognized by penal authorities for keeping individuals from returning to prison. Those groups are AA (Alcoholics Anonymous) and Toastmasters."

That is a very interesting comment. It is hard for me to imagine that Toastmasters can offer the life saving effect that AA has.

Have you ever known a person before and after AA? I have.

I have seen AA literally turn individual lives from the negative to the positive. It is a marvelous experience to see the change that takes place.

If you know any recovering alcoholics, you will probably know as I do that they are some of the nicest people in the world.

So, how can Toastmasters be put in the same category as AA? After all, one saves lives and the other teaches people to give speeches.

This is a common misconception about Toastmasters. Although giving speeches is integrated into the program, it is only a part of the process.

I said earlier that Toastmasters is a "Communication and Leadership Program."

Toastmasters has developed a comprehensive program for developing communications skills which include speech preparation, listening, evaluation, constructive comments and extemporaneous speaking.

Leadership skills are developed in a friendly atmosphere which includes giving the word for the day to conducting the meeting as the Toastmaster of the day.

Toastmasters has also developed an arsenal of publications to assist in all areas. The objective of Toastmasters is to help people improve and the organization has paved that way.

But as we all know, it takes more than physical things to achieve the kind of goal Toastmasters has in mind.

It takes people who are interested in helping others by helping themselves.

This is the thing that Toastmasters and AA have in common. A group of equals who help each other in a nurturing atmosphere because it's fun and enjoyable.

Another way to say this might be that friendship is the most valuable resource and gift that human beings have to offer.

You are invited to attend our next Thursday meeting at noon in the sixth-floor PEDC rooms.

Toastmasters club highlights

On the evening of Jan. 13, Heritage Toastmasters International Club held their annual officer installation dinner at the Chocolate Mousse Restaurant in St. Paul.

After club president Leonard Gloeb called the meeting to order, he installed Joel Face and Kelsey Willis as the club's two newest members.

The club's eastern division lieutenant governor, Arvid Faudskar, presided over the installation of these 1983 officers: president Phillip Schweitzer, education vice president Merritt Hearey, administrative vice president Joe Skupa, secretary Marie Larson, treasurer Paul Madison and sargeant-at-arms Greg Courteau.

Al-Anon meeting scheduled

An Al-Anon family group invites you to attend an open meeting on Feb. 16 at noon in the large hearing room, seventh floor of the American Center Building, Kellogg and Robert Sts., St. Paul.

Speakers will include Al-Anon members telling their personal stories--how their lives were disrupted because of someone else's drinking problem and how they found help in Al-Anon regardless of whether or not the alcoholic continued to drink.

A question and answer period will follow.

For more information on Al-Anon and the open meeting, contact 721-2208.

Tax credit available for energy savers

Taxpayers claiming the residential energy tax credit should make certain that their expenses qualify for the credit, the Internal Revenue Service (IRS) says.

The IRS has noticed that some taxpayers claim the residential energy tax credits for materials and equipment which clearly do not qualify for the credits.

In addition, credits have also been claimed by taxpayers who received subsidized energy financing. Subsidized energy financing is financing under any federal, state or local programs that are supported by tax revenues.

Tax exempt bonds, used to provide funds under such programs, are examples of subsidized energy financing.

Energy tax credits are designed to encourage energy saving and the development of renewable energy sources, and are divided into two types: The credit for energy conservation items added to homes substantially completed before April 20, 1977; and the credit for renewable energy sources, the IRS says.

The credit for energy conservation is 15 percent of the first \$2,000 spent on items to save energy, or a maximum credit of \$300.

The credit for renewable energy source devices is 40 percent of the first \$10,000 spent on solar, geothermal or windpowered equipment, or a maximum of \$4,000.

ENERGY CONSERVATION ITEMS

Examples of qualifying energy conservation items are: insulation designed to reduce heat loss or heat gain in the home; storm or thermal windows or doors for the outside of the house; caulking or weather stripping of outside doors and windows; clock thermostats or other automatic setback thermostats; furnace replacement burners; flu opening modifications and ignitions systems that replace a gas pilot light; meters that show the cost of energy use.

RENEWABLE ENERGY SOURCE ITEMS

Examples of qualifying renewable energy source items are: solar energy equipment for heating or cooling the home or for providing hot water or electricity for use in the home; wind energy equipment for generating electricity; geothermal energy equipment.

PURCHASING THE MATERIALS

There has been much publicity by companies that sell energy saving devices, materials and renewable energy source equipment.

Most of the taxpayers who invested in the materials and equipment were encouraged to do so because of increased energy costs, but also because of tax credit incentives.

The IRS has discovered some taxpayers who claimed on non-qualifying items. The IRS believes this to be a misunderstanding by taxpayers of what qualifies for the credit.

Some advertisers of materials and equipment do not advertise which portion of the product qualifies for the credit.

Examples of items that do not qualify are:

HOUSE SIDING

This is considered by IRS to be decorative although it may provide some insulating effect.

However, if an insulating barrier is placed between the house and the siding, the cost of the insulating material would qualify for the credit.

GREENHOUSES

Taxpayers have mistakenly claimed the entire cost of a greenhouse. The IRS considers this type of a structural unit as serving a dual purpose or function.

Although the structure itself will not qualify for the credit, components installed in the structure designed to absorb, store and distribute heat into the home do qualify for the credit.

OTHER DISALLOWED ITEMS

Other items the IRS has disallowed are: wood burning stoves; glass fireplace screens; heat pumps; replacement furnaces; and wood paneling.

Help keep
America looking
good.
WOODSY OWL PSC

Know the special tax rules on child exemption

If you are a divorced or separated parent, the Internal Revenue Service (IRS) has guidelines to help you decide whether you or your former spouse can claim the \$1,000 exemption for your child.

Although there are some exceptions, the parent who has custody of the child for most of the year is usually permitted to use the exemption.

In this case it does not matter if the parent with custody has been the one providing more than half the child's support.

CONDITIONS FOR EXEMPTION

If you are the non-custodial parent, you may claim the exemption for your child if:

- * Your divorce, separate maintenance or other written agreement states that you have the right to take the exemption and you provide at least \$600 of support for your child, or...

- * You provide at least \$1,200 per child and your former spouse does not provide more whether or not your decree gives you the exemption.

TYPES OF EXPENSES

Whether you are the custodial or non-custodial parent, you should know the types of expenses to include in determining support.

Medical and dental care, food, lodging, clothing, education, recreation and transportation are among the items of support.

Many single parents think that the value of lodging they provide for their children is only the rent or mortgage payment.

The true value of this lodging (and the value IRS uses) includes a reasonable allowance for the use of the furniture and appliances, heat and other utilities.

You should use the fair rental value of the home in which your child lives, divided by the number of people who live in the home, as the value of the lodging when you determine the amount of support you have provided.

Fair rental value is the amount you could reasonably expect to receive from a stranger, the IRS said.

AN EXAMPLE ON LODGING

For example, Mary Smith lives with her two children in an unfurnished home. She pays \$300 for monthly mortgage payments.

A similar house in her neighborhood rents for \$500 a month, unfurnished. She adds \$100 a month for the value of the furnishings and \$150 a month for utilities.

She determines that she is providing \$250 of support for lodging per month for each child: \$500 plus \$100 plus \$150 divided by three.

OTHER EXPENSES

Certain other items are easily missed when you are adding up the amount you've paid for support.

The child's contributions to churches or charities, a reasonable amount of your car expenses for transporting the child to school and other activities, and the child's portion of vacation expenses are items of support.

It is important to keep accurate records of support expenses throughout the year.

Maintaining a diary for each child will help you keep track of all the little expenses such as haircuts, school lunches and trips to the movies.

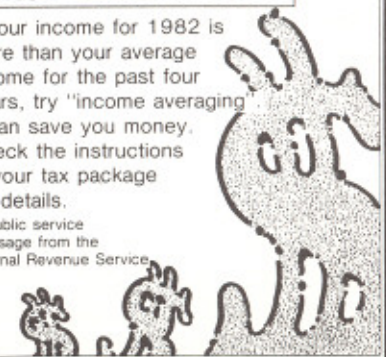
These records will be important in determining the amount of support you have provided.

If you have reason to believe that your former spouse intends to claim an exemption for a child for whom you claim an exemption, the IRS suggests that you request an itemized statement of support be provided by the other parent.

INCOME AVERAGING

If your income for 1982 is more than your average income for the past four years, try "income averaging." It can save you money. Check the instructions in your tax package for details.

A public service message from the Internal Revenue Service.



IRS office unsnarls tax problems

They're stories with a familiar ring to them: credit card charges for items never purchased, payments never credited to an account, a check bounced when there was more than enough money to cover it.

What makes these errors so frustrating is not so much that they happened, but that in this computer age correcting them can be extremely difficult.

Your letters are followed by more computer-generated notices. There seems to be no person who can solve the problem right there.

The system seems unreasonable, unresponsive and bureaucratic and it can happen with a bank, department store, credit card company or a government agency.

PROBLEM RESOLUTION PROGRAM

The Internal Revenue Service (IRS) is trying to change this with its Problem Resolution Program (PRP).

Each of the IRS' 60 district offices has a PRP office whose specialty is helping taxpayers who have already contacted the IRS with their tax problems but have run into persistent computer errors, delays or for whatever reason, unsatisfactory service.

Someone with a tax problem who has, let's say, received a letter or notice from IRS, will call the number provided in the letter or notice.

Generally, questions are answered and problems solved right there--but not always. That's when the PRP office steps in.

Incidentally, sometimes the IRS assistant will realize that a taxpayer's problem is one for PRP and refer it right away; or you can call toll free at 1-800-424-1040 and ask for the PRP office.

ONE COMMON COMPLAINT

A common complaint to PRP is the failure to receive an expected refund. This could be caused by something as simple as an address change.

Sometimes the IRS system goes awry, such as the case of the taxpayer who expected a \$150 refund, but instead received a bill for \$250 in additional taxes.

After several contacts with the IRS service center, the taxpayer called the PRP office, which found that the service center had not credited the taxpayer's withheld taxes.

Other times, well-meaning taxpayers do the wrong thing. For example, a taxpayer filed a return without attaching the Form W-2, "Wage and Tax Statement."

Then, realizing the mistake, the taxpayer filed another return with the W-2 attached. That second return prevented the refund from being issued, and it took PRP to correct the problem.

ONE OF THE WORST PROBLEMS

Some of the worst problems involve scrambled Social Security Numbers where a taxpayer has entered the wrong number, or where two people accidentally use the same number.

Previously, some people had to wait as long as two years before the error was corrected and they could get their refunds.

With PRP, the first priority is to issue the refunds and resolve the duplicated numbers later.

As long as taxpayers can prove their identity, they'll get their refunds, the IRS says.

THE PERSONAL ATTENTION

An important aspect of PRP is the personal attention each taxpayer gets. The taxpayer deals with only one person and is kept informed of the progress of the case.

Many taxpayers expecting to confront a computer are surprised at the personal touch, according to the IRS.

One reason that PRP can operate so effectively is that it is part of the district director's office, making it independent of any operating function and allowing it to cut across lines of authority.

The PRP office can deal directly with division chiefs, computer center personnel or whoever is needed to solve a problem as quickly as possible.

TO BE USED ONLY AS A LAST RESORT

How well PRP works depends a lot on the taxpayers, too, according to IRS.

PRP is meant to be a last resort for people who've previously contacted IRS with a tax problem but haven't received the assistance they've needed.

(See page 15)

IRS office

(From page 14)

If taxpayers try to use PRP for every problem, the IRS says, the system will be overwhelmed.

The vast majority of questions and problems can be handled quite well through normal IRS functions and never reach PRP.

Last year, PRP offices handled over 318,000 complaints out of over 47 million telephone calls, walk-in and written inquiries to IRS taxpayer service.

WHAT THEY CANNOT DO

While PRP offices do everything they can to help taxpayers, there are some things they cannot do.

Appeals of decisions made in tax examinations, Freedom of Information Act requests, Privacy Act inquiries and complaints about hiring practices are all beyond PRP's authority.

But if you've just had a tax examination and can't get an explanation as to why your return was selected or if an IRS employee has been rude, PRP may be the place to go.

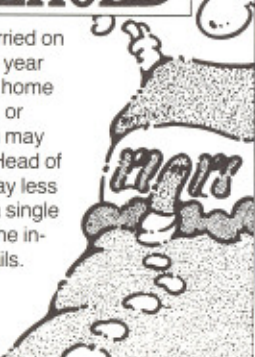
THE TAXPAYER OMBUDSMAN

At the national level, the IRS has established a Taxpayer Ombudsman, who acts as an assistant to the Commissioner of Internal Revenue to oversee PRP and to be the taxpayer's advocate.

The Taxpayer Ombudsman also helps with the design of tax forms and instructions, reviews IRS policies and procedures for possible adverse effects on taxpayers and suggests changes in systems that have caused problems for taxpayers.

HEAD OF HOUSEHOLD

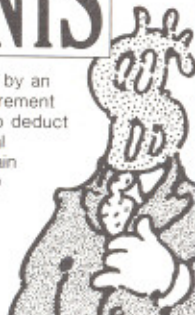
If you were unmarried on the last day of the year and maintained a home for a parent, child, or other relative, you may be able to file as Head of Household and pay less tax than filing as a single taxpayer. Check the instructions for details.



A public service message from the Internal Revenue Service

INDIVIDUAL RETIREMENT ACCOUNTS


Even if you are covered by an employer-sponsored retirement plan, you may be able to deduct payments to an individual retirement account. Obtain free IRS Publication 590 for details by using the handy order form in your tax package.



A public service message from the Internal Revenue Service

MARRIAGE PENALTY TAX

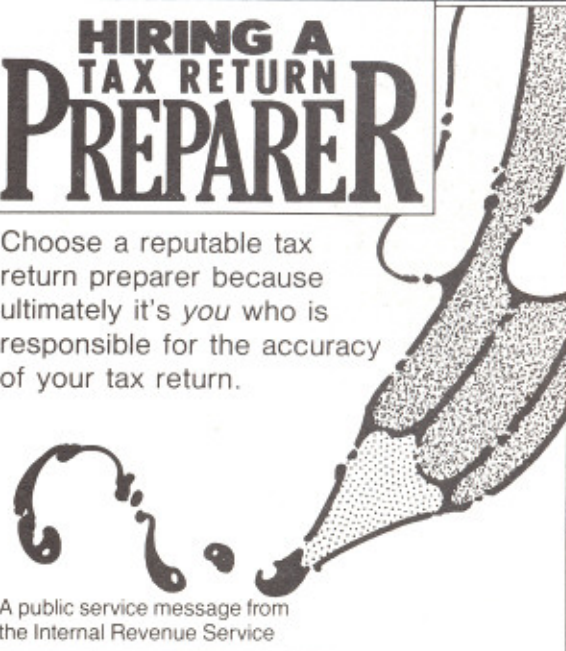
Two-earner couples who file a joint return may be able to deduct 5% of the qualified earned income of the lesser earning spouse. The maximum deduction for 1982 is \$1,500.



A public service message from the Internal Revenue Service

HIRING A TAX RETURN PREPARER

Choose a reputable tax return preparer because ultimately it's *you* who is responsible for the accuracy of your tax return.



A public service message from the Internal Revenue Service



Skating on thin ice?

Not with U.S. Savings Bonds.
They'll put you on firm
ground. Bonds are safe
and secure. And with
market-based interest,
you're guaranteed an
equitable return.

When you buy
bonds there's
no slipping
or sliding.
Just smooth
skating.