

**HARRISBURG MEMO . . .**

To: *The People of Pennsylvania*

From: *Milton J. Shapp, Governor*



A visit to the headquarters of FUEL (the fuel users' emergency line) this week convinced me that we have come up with a reasonably good system in providing referral service to more people faster than in any other state.

At this time, we are the only state with a computerized system to handle fuel problem calls for homeowners, businesses, schools and other business facilities.

While we still need more manpower and equipment at FUEL Headquarters, we are striving right now to meet these requirements

I want to emphasize that the FUEL hot line (800-932-0333) should be used only as a last resort. Hopefully, every effort will be made on the local level to resolve a problem prior to calling at the state level.

If we can hold calls to the state to those cases where a serious local effort has first been made, then we can do the best job of helping those most in need.

FUEL works in this manner:

Once a case is brought to our attention, we first make an effort to find some local fuel dealer who will accommodate the needy case. If we cannot do so by persuasion, then we notify the federal allocation officer, who is now located at FUEL headquarters, and he has the power which the state lacks to order the needed allocation.

Thus far, the system has worked well, but, of course, the real crunch is not yet upon us.

It is apparent that our allocation responsibility is working under the direction of William Wilcox, state Secretary of Community Affairs. But this is not a perfect system since we do not control allocation. And there will always be, in any emergency, cases which are not handled to the complete satisfaction of the individual.

We have, however, established a system which is working and which will be of vital service to the people of Pennsylvania.

Our conservation efforts have been assisted greatly by cooperative citizens and we encourage Pennsylvanians to continue their efforts as fully as possible.

Here in the Capitol complex, our own conservation efforts have been responsible for a 23 percent cut in the amount of energy used.

And at a recent cabinet meeting, it was agreed that we would immediately adopt a two-part program to eliminate 514 automobiles presently used by 16 departments within the executive branch of state government. Elimination of the 514 automobiles means a saving of more than 450,000 gallons of gasoline.

As I said previously, the real crunch is yet to come. And the final solutions are far from realization. In Pennsylvania, however, we have made a good beginning.



Henry A. Matt

**Matt Named Controller at Pennfield**

Donald E. Horn, general manager, L. M. Sheaffer Company, Pennfield Corporation's Egg Division, has announced the appointment of Henry A. Matt to Division Controller. Matt will be responsible for all Egg Division accounting and financial programs. He will act as a liaison between the division and the corporate offices.

Before assuming his new post, Matt was internal auditor for NCR Systemedia Division, Mount Joy, and before that he was corporate controller of Fleck-Marshall Company, Lancaster. He was also associated with Pennsylvania Malleable Iron Division of Gulf-Western Industrial Products Company, Ernst and Ernst, and Franklin and Marshall College.

The new Division Controller holds a B.S. degree in accounting from Elizabethtown College. He is a member of the National Association of Accountants and serves as Director of the Lancaster Chapter. He has also served two terms as treasurer of the Lancaster Jaycees.

Matt resides in Lancaster with his wife and two children.

**Misshaped Football?**

For many years the nucleus, or core, of the uranium atom - the source of nuclear energy - has been pictured as spherical, somewhat like a golf ball. Recent experiments show, however, that the nuclei of uranium atoms actually resemble misshaped footballs.

**Year-End Tax Moves Outlined By CPA's**

As 1973 runs out, so does the time in which a taxpayer can do something to decrease - or perhaps increase - his income taxes for the year.

Who would want to increase his taxes? According to Philip G. Zink, Jr., president of the Pennsylvania Institute of Certified Public Accountants, anyone anticipating more income in 1974 than in '73 might well try to bring some of the income - and the taxes on it - into a year in which the tax rate would be lower.

This can sometimes be achieved, Zink said, by aggressive collection of money owed, by sending out bills more promptly than usual, or by accepting bonuses or commissions ahead of time.

While shifting income from year to year, one might also try to concentrate deductible expenses in the year in which income will be greater - through advanced or delayed payments of estimated state or local taxes, for example, or by timing medical payments or charitable contributions - either early or late.

"Some taxpayers bunch as many of their deductible expenses as they can in alternate years," according to Zink, "then take the standard deduction of up to \$2,000 in the years in between."

Another year-end step to minimize taxes is to offset capital gains realized during the year with capital losses - by selling securities or other investments that may have declined in value. If there is a reluctance to sell a stock because of the likelihood that it will rise in value, one can sell it, wait more than 30 days, then buy the stock back again. Or, one can switch immediately to another stock in the same industry.

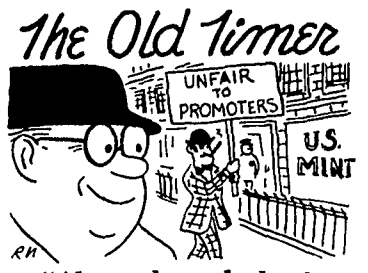
But it is not wise to base economic decisions solely on tax consequences, according to Zink. "In making investments, for example, many considerations are likely to outweigh the tax results. The investment should first of all be attractive for its own sake - because it promises to be profitable and safe. After that

one can begin to look for tax advantages."

For this reason, he said, a wise investor is very leery of gimmicky year-end devices for reducing income taxes. Persons of moderate income rarely stand to gain by investing in the so-called "tax shelters" that sometimes permit persons in very high brackets to defer or reduce taxes. In the CPA official's opinion, if your income is only moderate, the risks involved in tax shelters may be much too great for the tax benefits they may bring, if any.

"Leave the oil-drilling programs, real estate syndications and cattle-feeding to those who can afford to lose a bundle," he said. "The average citizen can much more profitably concentrate on going through his records and taking the steps

necessary to insure that he gets every tax exemption, deduction and credit to which he is entitled."



"About the only business that makes money without promotion is the mint."

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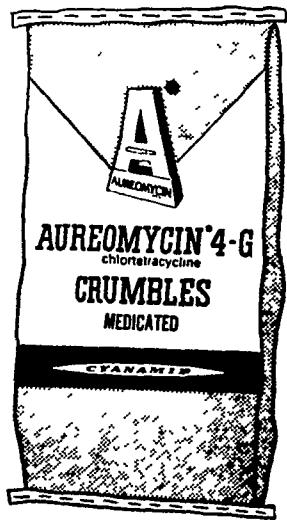
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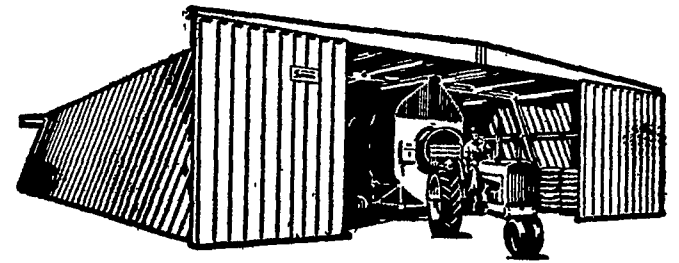


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