Tax forms help students save time.

By LYNN OSGOOD Collegian Staff Writer

Many part-time employees may be saved the necessity of filing for withheld taxes by simply filing a W-4E form with their employer. The W-4E is an exemption-fromwithholding form and is used if the part-time employee does not owe tax in 1976 and does not expect to owe tax in 1977, said Robert Becker, State College Internal Revenue Service

Becker said two different forms are used for filing federal income tax. These forms, the 1040A and 1040. are used according to the wage-earner's "type of

earnings," Becker said. The 1040A, or short form, is used strictly for wage earnings or if dividend and interest income is less than

Although the standard 16 per cent deduction as well as deductions for dependents are still in effect on this form, the taxpayer may not itemize his deductions.

On the 1040, or long form, the taxpayer may itemize his deductions as well as claim any specific tax credits, Becker said.

The long form is filed if the taxpayer has a home mortgage and owes interest payments, gives 10 per cent of his income to charities, or has incurred unusual medical expenses. If an individual has dividend and interest payments greater than \$400 or owns a small business,

then he must also file the long form, said Mary Edith Cowell of H and R Block. Cowell said married college students with children may deduct child care expenses up to, a

certain limit, but one of the

parents must be working. She added that if the

couple also hires a babysitter to come into the house, and her wages are more than \$50 in a three month period, the couple must pay the Social Security tax on the babysitter's wages. If the married couple

files a joint return, she added, they cannot be counted as dependents of their mother or father. The deadline for filing federal income tax is

midnight April 15th. The earlier a perosn files, the faster he gets his refund, Cowell said. The refund normally arrives six weeks after filing.

There is a delayed penalty payment for late filing, Becker said. This penalty is calculated according to the taxpayer's total tax due and is "not to exceed 25 per cent of this total," Becker

If the taxpayer has any questions about his taxes. the IRS is open Mondays and Fridays from 8:30 a.m. to 5 p.m. The taxpayer also may dial the toll free hotline, 800-242-0250, for tax information.

become at predicting how

they will spend their

money, and therefore, are

At the same time, fresh-

men may be more careful

in money matters simply

because they are more

careful about everything in

a new environment, she

In financial matters, as

in most other situations, it

is hard for a person to see a

need for change in his

behavior until a crisis

Students who desire a

managing their money

should keep written

records of all expenditures

and should make pur-

chasing decisions based on

the price of each individual

item rather than the total

cost of their purchases,

strategy

occurs, she said.

hetter

better budgeters.

Ferdinand E. Marcos. August McCormick Lehman, 28, of Nash-

ville. Tenn., is the only American still held by Philippine authorities. The prosecution said the others, identified only as Robert Pincus

Tribunal delayed

MANILA, The Philippines (UPI) - A

military tribunal yesterday delayed for three

days a trial in which three Americans are

accused of plotting to assassinate President

and Larry Tractman, are still at large. Brian Borthwick, a Briton who reportedly died in London last year, and seven Filipinos also were named in the charge sheet. Five of the Filipinos and Lehman are in prison.

The seven-man military tribunal agreed to the delay of the trial arraignment and start of the trial following arguments by lawyers of the Filipino defendants asking for an indefinite postponement.

Ernesto Bernabe, Lehman's lawyer, asked a "quick and speedy trial" and said he expected a maximum sentence of six years if Lehman is convicted on a general charge of

Lehman was imprisoned Sept. 22, 1972, the day Marcos declared martial law in the

Flu plan stalled

WASHINGTON (UPI) - HEW Secretary Joseph Califano held an emergency meeting with scientists and medical experts yesterday in hope of deciding whether to resume any part of the flu vaccination

'I hope that you can reach a consensus today as to what action, if any, should be taken," Califano said.

At the same time, an aide said Califano had requested the resignation of Dr. David Sencer, director of the Center for Disease Control in Atlanta and one of those who helped plan the nationwide swine flu immunization suspended on Dec. 16 because of

Califano wants someone "of his own choosing" for that job, the aide said.

Missionaries shot

SALISBURY, Rhodesia (AP) - Seven white Roman Catholic missionaries, including four nuns, were lined up and shot in a guerrilla attack that stunned Christian church groups in Rhodesia and brought an expression of "profound grief" from Pope

Officials said it was the worst group killing' of whites in four years of war by black guerrillas against Rhodesia's white govern-

The sole survivor of the shooting said three German Dominican nuns, an English Dominican nun, two Jesuit missionaries. from Britain and an Irish lay brother were! executed inside the compound of their. mission school north of Salisbury Sunday, night by guerrillas who argued about who would do the shooting.

72 whales dead

MAYPORT, Fla. (AP) - At least 72 pilot whales were dead on the beach Monday at Fort George Inlet, where the rest of the 200member herd persistently tried to return to: the beach despite human efforts to shove them back to sea.

"It's pitiful — you can see they're suffering," said Florida Marine Patrolman Ed.

About 20 divers plunged into the water. Monday to head off some of the whales trying to come ashore. Some volunteers wore, wetsuits; others simply braved the chilly water in bathing suits and shirts to help the exhausted whales swim.

'They are kind of in a frenzy out there, both our people and the whales," said Lt. Glenn Keefer of the Marine Patrol.

About 12 whales were stranded in puddles. by the low tide Volunteers walked alongisde, them, frequently turning the mammals to keep the air holes out of the water so they wouldn't drown.

Dr. Don Forrester, a veterarian from the University of Florida, was using a hacksaw and sharp knives to dissect a few of the dead

Guards fight cold

PHILADELPHIA (AP) - More than 200 National Guardsmen are scattered. throughout the state helping residents to cope with the cold weather by doing everything from shoveling snow to purifying water.

"Originally most of our effort was in the. western part of the state. But now the problems are creeping eastward," said Col. Lloyd Michaels, deputy chief of staff for operations in the Department of Military Affairs.

The men are dispatched in work crews of 10. or less to act as troubleshooters for problems that local and state agencies don't have the .. manpower or equipment to resolve.

.and budgets help them save money

By CHERYL CEASE

Collegian Staff Writer Money, that wonderful cure-all we would all like to have more of, has a magical way of disappearing as the term draws to a close.

According to Colien J. Heffaran, associate professor of behavioral economics, this lack of cash is caused by two main problems students have when trying to budget money effectively.

"Students don't have an adequate perception of how much things cost and how they should plan for buying them." Hefferan said. "They have difficulty deciding what is a good buy in everything from a head of lettuce to apart-

ment rentals. The second problem, she said, is many students are

By The Associated Press

Allon said vesterday his country has

only limited patience waiting for the

United States to get Syria to pull back

troops in Lebanon now eight miles

Israeli Foreign Minister Yigal

not aware of how much they are spending because they fail to keep records of

where their money goes. Students may not want to keep a budget because they think they are being tied down by letting something external define their behavior, Hefferan said.

"If they looked at a written plan as a way to free themselves to meet a certain set of goals. students might find it easier to keep a budget," she said.

In addition, students often are unaware of what they are spending most of their money on, she said.

Hefferan had her students keep a record of all expenditures for a month. The results showed that the largest noneducational expenditure was for food purchased

table this spring.

on his Mideast tour to reactivate the

The top U.N. official denied any

intention to compete with American

efforts to get Israel and the Arab

countries back to the negotiating

Nations is cooperating and coor-

dinating with the cosponsors of the

"On the contrary, the United

Arab-Israeli peace talks in Geneva.



outside dining halls. The second largest amount was for gifts

bought for one another. "It may sound sexist." she said, "but gift-giving seems to be mainly a

are great gift-givers on this campus.' The third largest sum was spent for daily en-

female phenomenon. Girls

tertainment. "It's amazing how much money is spent on games,' Hefferan said. "This type of expenditure is symbolic of money spent that is

difficult to account for." Since most students, do not have a great deal of spending money, they may think there is no need for a budget, she said.

"In reality, it is just the opposite. If you have little cash, you should be very careful how you allocate it," she said. It is difficult to say which

students are careful about how they spend their money, Hefferan said. "The longer people are

here, the better they

Israel calls for Syrian troop withdrawal

Hefferan said.

The Lebanese were expected to demand international guarantees of the security of their southern border with Israel as their price for joining in

Vance is scheduled to make his first Middle East tour later this month to sound out chances for the Geneva conference jointly sponsored by the United States and the Soviet Union.

Saudi Arabia.

Geneva conference," Waldheim said

U.S. Secretary of State Cyrus

Waldheim said leaders of Egypt,

at a news conference on arrival from

visited before going to Lebanon, "attached great importance to my current effort to get the negotiating process underway again.'

Syria and Saudi Arabia, which he

the Geneva talks.



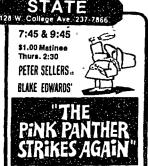
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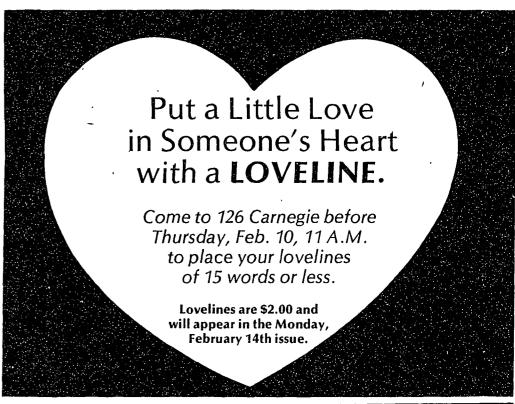




Students registered for **ON-CAMPUS INTERVIEWS** with Career Development

& Placement are reminded they must pick-up the interview cards by noon, Friday, one week prior to their scheduled interview date in Room 413 Boucke or their interview will be assigned to another student.





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