

Tax time again — here are the rules

The Internal Revenue Service has published certain requirements for taxpayers filing income tax returns this year.

The following is a list of the minimum amount of gross income that would require a taxpayer to file a return:

- Single persons can earn up to \$600 before they are required to file.
- Single persons aged 65 or over have a gross income limit of \$3,700.
- Married persons filing a joint return have a gross income limit of \$700.
- Married persons with one

spouse over 65 filing a joint return have a gross income limit of \$5,450.

Married persons who are both over 65 filing a joint return have a gross income limit of \$6,200.

Married persons filing separate returns have a gross income limit of \$750, while a surviving spouse (qualifying widow/widower with a dependent child) has a gross income limit of \$3,950.

In addition, taxpayers are required to file a return if:

- they have received tips from which social security tax was not

withheld, even if gross income was less than \$2,950.

— they were in business for themselves and had net earnings of \$400 or more (called self-employment income).

— they had unearned income of \$750 or more, such as dividends or interest from savings accounts, and can be claimed as dependent by their parents. This is particularly important to students.

Once you know that you need to file a return, you must decide which form to use.

People with simple tax situations should use the shorter Form 1040A. The form is printed on one side of a sheet of paper and takes you step-by-step through the tax calculations right down to the signature.

Form 1040 is for people whose circumstances are a little more complex. All income calculations are on the front of the page and all deductions on the back.

The IRS automatically mails taxpayers a tax package based on the form they filed last year. But that doesn't mean you must use it. If cir-

cumstances dictate that they should use another form, or if they don't receive a tax package at all, they can get one from any IRS office, post office and at many banks.

In general, Form 1040A is for persons whose total income was \$40,000 or less; if they are married and filing jointly; \$20,000 or less for others. Income must be from wages, salaries and tips with not more than \$400 in interest or \$400 in dividends. Deductions can't be itemized on the short form.

Most taxpayers will be eligible to

file Form 1040A because of the new zero bracket. It replaced the standard deduction and is a flat \$2,200 for single persons and unmarried heads of households, \$3,200 for married couples filing jointly and \$1,600 for married people filing separately.

Single or married parents earning less than \$8,000 in 1978 may receive an income tax break this filing season. They are eligible for an "Earned Income Credit" (EIC) of up to \$400 if they meet certain requirements.

They must have earned some income in 1978. Earned or adjusted income must not exceed \$8,000. And they must have contributed more than 50 percent of the expenses of maintaining a home for themselves and their child under age 19, or a disabled dependent child of any age.

Figure EIC by taking 10 percent of earned income, not to exceed a maximum credit of \$400. For every \$10 earned over \$4,000, subtract \$1 from the \$400 amount.

Parties to recall Blizzard

United Press International
PROVIDENCE, R.I. — While regular revelers of a downtown pub began partying a day ahead of the anniversary, the manager of the Providence Holiday Inn Tuesday at the finishing touches on his blizzard bash plans.

More than 1,000 people were jammed at the 425-capacity downtown hotel for almost a week during the Great Blizzard of 1978, which began one year ago Tuesday and dumped up to 3 feet of snow in five days across New England.

Hotel manager Gunars Dvelis said he would slash prices back to blizzard basics today — just for the anniversary.

A breakfast of eggs, bacon, toast and coffee cost 99 cents during the storm, while a \$7.95 prime ribs dinner went for \$3.25, he said.

Along with entertainment and special prices from noon to midnight Tuesday, Dvelis said all employees would wear casual clothes. "We'll dress all our standards like in the blizzard," he said.

But the few snowdrifts away, the downtown Player's Corner Pub last night transformed itself into a hotel for 58 stranded motorists, who paid a \$100 fee to be buried beneath 3 feet of snow.

The regulars at Jodi DiRaimo's Monday began celebrating the anniversary of "the biggest week they ever spent together."

"We want to say 'thank you' to the people that stayed here," DiRaimo said. "Everyone pitched in. It weren't for them, we never would have done it."

The pub fortified policemen, plow operators, telephone company workers and reporters with food and drink by putting its bar — but stranded — customers to work.

"We had an undertaker tending and newspaper people as business," DiRaimo recalled.

"It was the biggest week we ever spent together. We cut prices, but still made money," DiRaimo said. "I want to get people reminiscing about what happened a year ago."

At the Holiday Inn, Dvelis remembers it well.

"People slept in hallways and lobbies. Our lounges were open all night long serving whatever we could scrounge up," he said.

When it was all over, the hotel lost even. "As far as wasted profits, we lost about \$8,000 a day," Dvelis said. "But everyone in the hotel acted super well."

"My staff was really in tune with the thing," he said. "They showed concern they were. You know these guys are here for the check but then you find out what they really like."

Opal 'king' to remain in his mine

ADELAIDE, Australia — When Duke, "King of Andamooka," died, he left instructions to bury him in his own opal mine.

"He always said he wanted to be buried," said his widow, Inge Duke, from the small motel they owned in the opalrich township of Andamooka, 36 miles northwest of Adelaide.

Duke, 58, died Sunday of a heart ailment.

He was born Rudi Ducke in Glinitz, a town near Dresden in Germany.

He arrived in Australia in 1954 on a motorcycle to try his hand at mining. He constructed his own underground mausoleum in an opal mine several years ago and often joked to friends that it was big enough to hold all of them.

Duke volunteered to control the mine's two air landing strips and its ground radio base. He was well known to light aircraft pilots and crews of high flying intercontinental jets who strayed into "his airspace."

He was also Andamooka's official weather observer and twice daily had out the soaring temperatures that force many of its residents to live underground. His duties earned him the unofficial title "King of Andamooka."

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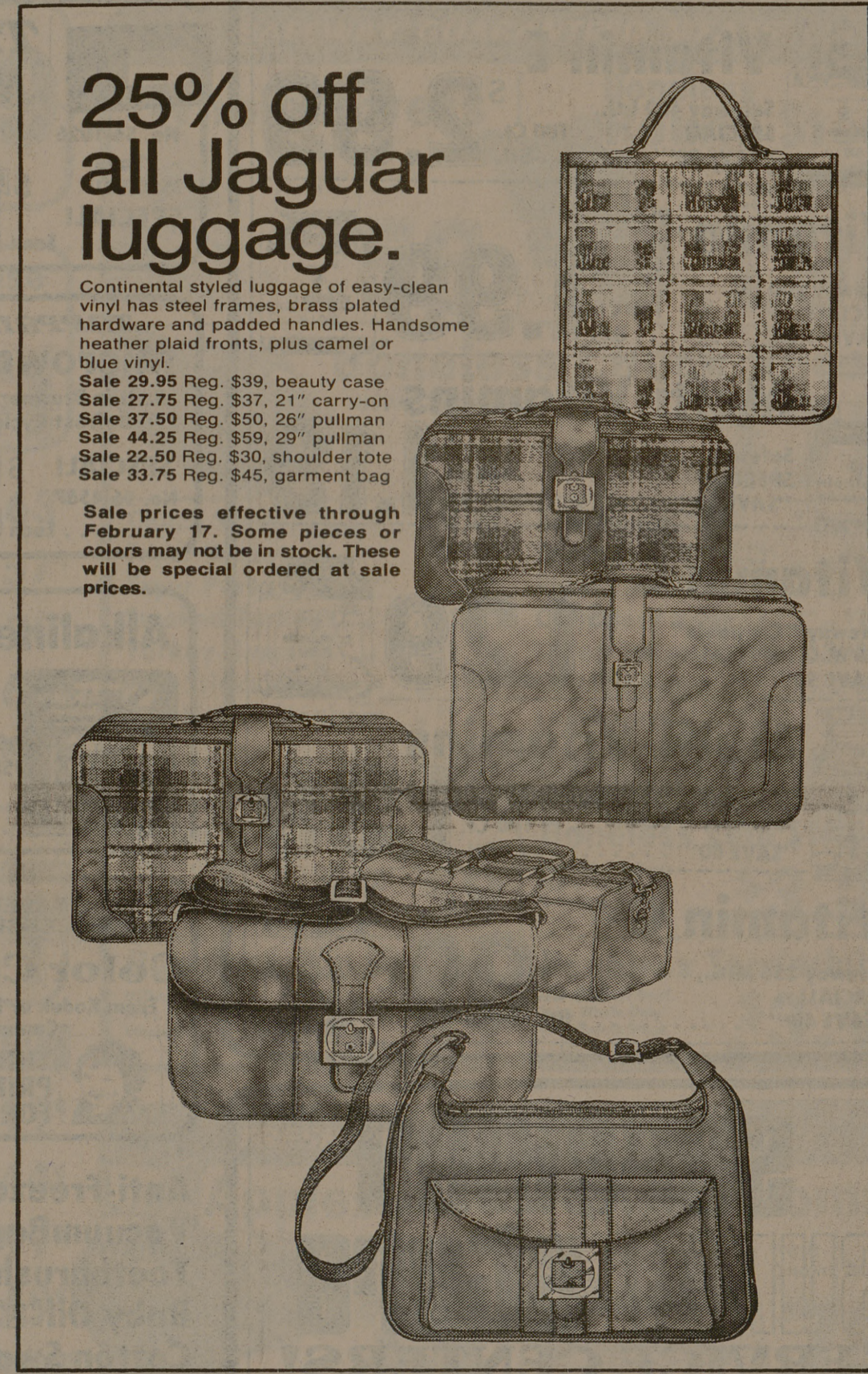


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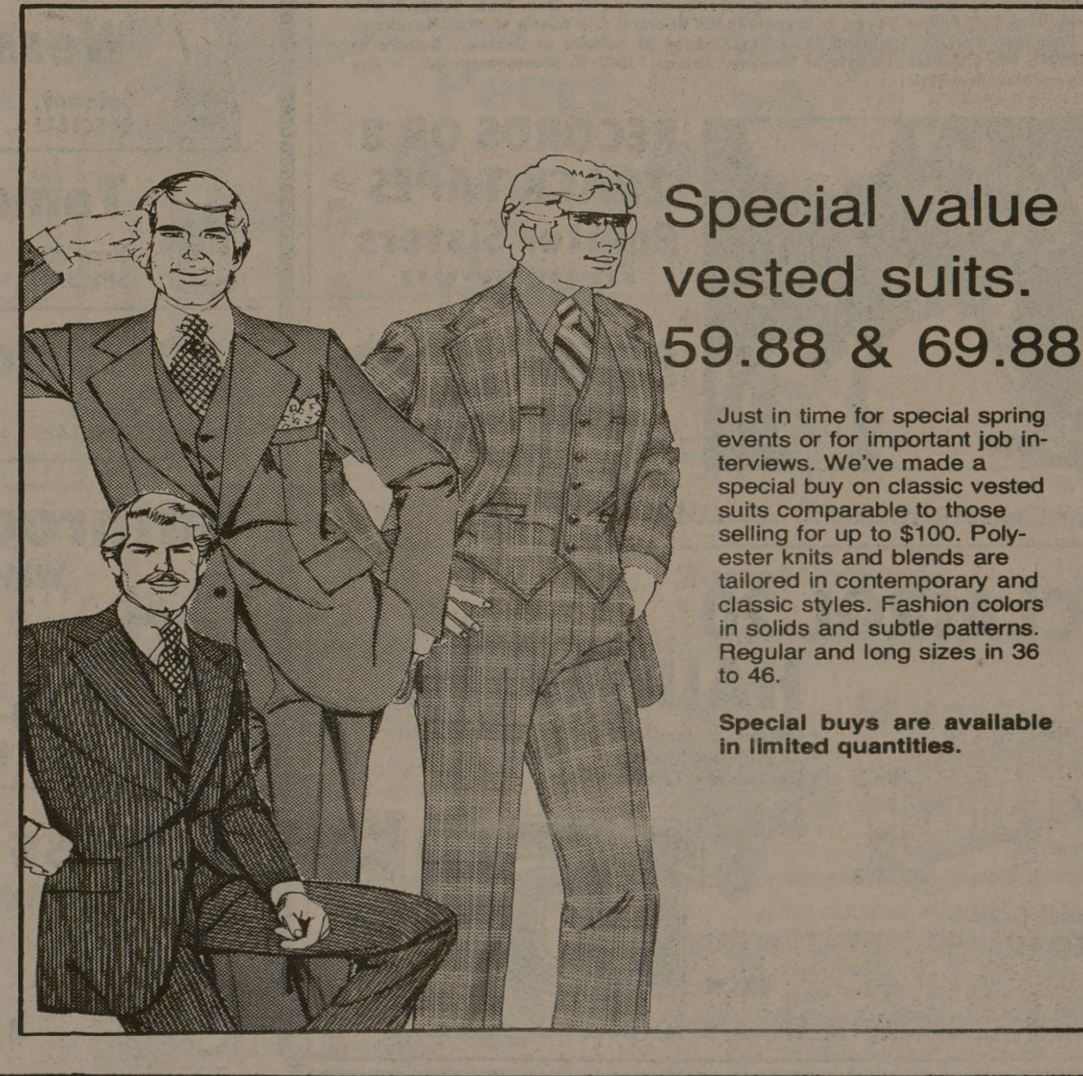
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