

# Battalion Classifieds

OFFICIAL NOTICE

OFFICIAL NOTICE

**OFFICIAL NOTICE**  
**COLLEGE OF SCIENCE**  
English Proficiency Examination  
**ALL JUNIORS and SENIORS**  
in curricula of the College of Science must take the English Proficiency Examination on

**WEDNESDAY, MARCH 19, 1980,**  
**AT 7:30 P.M.**

**BIOLOGY Department Curricula . . . Room 113 BSBE**  
**CHEMISTRY Department Curricula . . . Room 228CHEM**  
**MATH Department Curricula . . . . . Room 101 Milner**  
**PHYSICS Department Curricula . . . Room 301 PHYS**

In order to qualify as a candidate for a degree in the College of Science, each student must demonstrate an ability to express himself (or herself) in acceptable English. This requirement may be satisfied by (1) passing an examination in English composition (EPE) taken not later than the spring semester of the junior year, or (2) completing English 301 with a minimum grade of "C".

**ANY STUDENT WHO FAILS THE WRITTEN EXAMINATION (EPE) MUST SATISFY THE ENGLISH PROFICIENCY REQUIREMENT BY TAKING ENGLISH 301 AND EARNING A MINIMUM GRADE OF "C".**

For information and guidelines on the nature of the examination, check with the departmental secretary. 11447

Cooperative Education in the College of Liberal Arts needs a number of students for summer and fall placement in the Brazos County Bridgehouse. The students must be of Junior, Senior, or Graduate classification. The part time positions will pay \$2 per hour. For more information, please contact Henry D. Pope or Susannah Clary at 845-7914 or come to 107 Harrington Tower or call 845-7914. 11444

Cooperative Education in the College of Liberal Arts has an opportunity to place a student with Saudi Research & Marketing, Inc. located in Houston. The student must be of at least Junior classification and have a Journalism or Technical Writing major. For more information, please contact Henry D. Pope or Susannah Clary at 845-7914 or come to 107 Harrington Tower. 11444

Cooperative Education in the College of Liberal Arts has four positions available in the production offices located in Caldwell and Bryan. The positions are for summer placement and require students of Junior, Senior, or Graduate classification. Students will work as assistant production officers on a full time basis. For more information, please contact Henry D. Pope or Susannah Clary in Room 107, Harrington Tower or call 845-7914. 11444

**FOR SALE**

1971 Ford Torino Station Wagon. V-5, automatic \$1000 O.N.O. 693-2702. 11444

Snow Ski Equipment: Rossignol Skis, Hanson Boots-Size 6, Poles. Only used twice. 693-5703. 11225

**SPECIAL NOTICE**

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**PROBLEM PREGNANCY?** Free abortion counseling and referrals. Call (713) 779-2258. .62fn

**WEIGHT WATCHERS** is a unique program of weight reduction that helps you to lose weight without starving and also shows you how to keep it off forever. College Station class meets Thursdays, 5:15, Lutheran Student Center, 315 N. College Main. For further information call 822-7303.1091

**PREGNANCY TESTING**  
Counseling on all alternatives and birth control methods. Women's Referral Center, 3910 Old College Road. 846-8437

**Unexpected Pregnancy?**

Services thru the 20th week  
Awake or Asleep  
**Women's Health Services**  
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(214) 349-9533 Call Collect

**THE HOUSTON CHRONICLE**  
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If you have played Industrial League, City League, Collegiate, or Semi-pro baseball and would like to play with a first-rate organization give us a call. Either come by 4201 College Main and talk to Julian McMurrey or Michael Holt between 1:00 and 3:00 pm., Monday through Friday, or contact Michael Holt at 779-9537, after 5:00 pm.  
Only serious, experienced individuals need apply.  
(uniforms supplied) 11443

**TEXAS A&M UNIVERSITY ATHLETIC DEPARTMENT**  
**RESIDENT ADVISOR POSITIONS**  
**AVAILABLE**

**QUALIFICATIONS:** Resident advisor candidates must be senior or graduate student classification with overall 2.25 GPA and some residence hall experience preferred but not necessary.

**DUTIES:** Live with the student athletes in Cain Hall, serve as counselor to the athletes, and act as liaison between Resident Manager and Athletic Department administrators.

**STIPEND:** Room and Board  
In-state tuition waiver

**APPLICATIONS**  
**AVAILABLE:** Cain Hall (campus) or Leroy Sutherland 845-4692 108fn

**WANTED**

Need any type work during Spring Break. 693-2702. 11443

Typing. Experienced, fast, accurate. All kinds. 822-0544...1fn

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**The Diamond Room**  
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846-4708

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The band "JAZZ" is regrouping and needs a **KEYBOARD PLAYER** and **DRUMMER**. We currently work most weekends and some weeknights. Requirements: Keyboarder—must read charts; Drummer—Have some experience and own set.  
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845-3561 11445

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**APPLY IN PERSON**  
BETWEEN 9:30 a.m.-11:00 a.m.  
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Gold, pear shaped necklace, with sapphires around diamond.  
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\$159 month. One bedroom from \$180 month. All bills paid except electricity. No pets. Villa West Apartments, south of Villa Maria. Lorraine Peterson, manager. 822-7772. 177fn

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-Over 400 spaces (many shaded)  
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Can accommodate 12 ft. to 14 ft. homes.  
**\$75/month; \$50 Deposit**  
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# Tax law reform confuses, penalizes tax preparers

**United Press International**  
**NEW YORK** — A big accounting firm preparing the tax return for a sizable Connecticut company erroneously included an extra \$250 in the company's \$100,000 investment tax credit. The accounting firm was fined \$100 for "negligence."  
A reputable New York tax preparer made a mistake on an individual's return, prompting government tax agents to look at all returns handled by the preparer. Clients began calling the preparer, worried about his work.

Such enforcement action by the Internal Revenue Service to weed out filing errors alarms some tax return preparers. They claim they are being forced into doing audits for the IRS, into substituting as tax collectors and that this pushes up fees for anyone hiring help for their returns.  
"It's almost an atmosphere of fear," said William Wasserman, a New York certified public accountant, of the IRS penalties being assessed more frequently against preparers.

About four in 10 individual taxpayers paid for tax return assistance last year and virtually all businesses have help so what affects preparers has a far broader impact, particularly now as a new tax-filing season is under way.

The preparer always has been supposed to question glaring discrepancies and advise the client that back-up documents are needed for some types of deductions. By and large though, he could rely on the taxpayer's word without delving into financial records.

But Wasserman said the IRS now seems to be pushing preparers into conducting an audit — inspecting all

receipts, cancelled checks and the like — before filing a client's return. "If we have to follow this procedure, the cost (of preparing a return) could easily double," he said, with the increases greatest for those with complicated returns.

Not all tax preparers share Wasserman's alarm and the IRS, though admitting some confusion over its rules, denies it expects audits by preparers.

H&R Block, the nationwide tax firm that works on about 10 percent of all individual tax returns, keeps close tabs on IRS penalty policies but doesn't expect any that would affect its rates.

Other tax specialists, while seeing a definite IRS clampdown on preparers, aren't worried since they say it seems directed at fly-by-night operators.

Despite the disagreement about threats to their business, there's no question preparers have come under closer scrutiny as the IRS enforces parts of the 1976 tax reform act applying to those who charge a fee to figure tax returns.

While the taxpayer is responsible for any unpaid tax plus interest — the interest charge just doubled to 12 percent this year — the 1976 act for the first time imposed several types of penalties on preparers:

— \$25 for omitting their signature, address or identification number on the taxpayer's return or failing to keep records;

— \$100 for a return error blamed on the preparer's negligence; and a maximum \$500 in each case where the preparer "wilfully" tries to understate the client's tax bill.

Most penalties levied have been in the \$25 category for errors caught during routine processing of returns. More are found through audits. But the latest figures show that since the start of the penalties, the IRS also has asserted some 5,700 \$100 penalties and 650 in the \$500 category, which borders on a criminal offense.

"They're hitting preparers for penalties they never would hit the taxpayer for," claims Wasserman, who also is an attorney. "If that is the policy they are promoting, we're going to go to court and litigate it."

The tax law provisions, approved by Congress late in 1976 to go into effect for that year's returns, caused immediate headaches: preparers were unsure what was required and the IRS was not ready to put the rules into effect. The tax agency focused first on the easiest of the new rules — checking identifications.

Preparers were slapped with thousands of \$25 penalty notices for using a signature stamp (actual hand signing is required) and other infractions. The IRS backed down on many fines, however, agreeing that the new rules came out too late.

Statistics are sketchy but the IRS figures 85 percent of the 1976 returns done with preparer help met the identification requirements. As preparers grew used to the rules, more than 95 percent of the 1977 and 1978 returns checked in processing included proper preparer identification.

While identification cases are fairly clear-cut, negligence and willful tax understatement penalties are judgment calls made after an IRS agent audits a return. If an audit determines additional tax is owed, agents must decide if a preparer contributed to the tax underpayment.

In the case of the extra \$250 investment tax credit mistakenly taken on the return of the Connecticut company, Arthur Young & Co., the preparer fought tooth and nail to have the \$100 negligence finding reversed.

"Even though it is only \$100 and we spend much more than that fighting it, we won't admit we've been negligent as a matter of principle," said Robert Hanson, national director of tax practice for Arthur Young.

Hanson says firms such as his triple check their work and an error slipping through — particularly a trivial one — shouldn't be considered negligence. He says Arthur Young has been hit with six penalties notices, fought them all and so far has won its appeals, including a lifting of the Connecticut fine.

More ominous to Hanson than cases of error is whether the IRS will penalize preparers for reading the many gray areas in the tax code differently than the agency.

"There are just a lot of doubtful items the preparer has to deal with," Hanson said. "He has a responsibility to his client to minimize tax liability but the danger is that he will resolve all doubts in favor of the government."

A.J. Cheifetz, a Chicago CPA with the firm of Lester Witte & Co., agrees. "If you carry it to the extreme, it's pretty clear that they can interpret any difference of opinion their way," he said of the IRS penalty policy.

IRS said its regulations require preparers only to be careful, especially with such items as travel and entertainment expenses.

"While the preparer need not

make himself an auditor or inspect the evidence supporting deduction," according to IRS Commissioner Jerome Kurtz, "he has an obligation to satisfy himself that the evidence as presented would satisfy the requirements."

Wasserman said there was a gap between Washington practice in the field. He would force the IRS to reveal, for example, if its standard procedure is to audit all returns handled by a preparer when errors are caught in three.

The American Institute of Certified Public Accountants is conducting a survey to see how spread preparers feel their dilemmas are. Members of the group expect more complaints will come from the Northeast, where they say have taken the hardest line on penalties.

"I suppose they are trying to do the overnight preparers but to broaden a net they've gone for Arthur Young's Hanson. The you know, the more likely you are penalized."

## Magic good advertising

**United Press International**  
**MINNEAPOLIS** — At 23, Dan Witkowski is doing well creating illusions for the mass world.

Witkowski's company, MagicCom, rarely makes rabbits out of a hat. But it once pulled a benefit show at the Minnesota statue of Arts by making a Rolls Royce appear out of a smoke.

Witkowski says his firm, quartered in Minneapolis, specializes in "effective communication through the medium of magic."

Recently, he used a magic and an 18-inch Martini to plan a very complex policy for national Telephone and Life Insurance agents. The appeared above the heads agents and landed on stage about the Martini, asking questions about the policy. He was equipped with a ray gun which made appear and disappear.

For Northwestern Bell, Com applied one of its own "Living Cinema," to introduce a new phone communication system to a group of potential customers.

The "Living Cinema" makes it possible for articles projected on a movie screen to pop off the screen and become dimensional.

In addition to sales presentations, MagicCom does trade shows, rate exhibits, fully staged lectures, television and touring. The company also produces shows for amusement parks across the country.

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Nothing can stop this wedding... except love.

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**DUSTIN HOFFMAN**  
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7:35 9-40

**PLITT Southern Theaters**  
UNIVERSITY SQUARE SHOPPING CENTER

**CINEMA I**  
**STEVE MARTIN**  
**The JERK**  
7:45 9:45  
SAT & SUN 1:45 3:45 5:45 7:45 9:45

**CINEMA II**  
**What you can't see won't hurt you... it'll kill you!**  
**THE FOG**  
7:30 9:30  
SAT & SUN 1:30 3:30 5:30 7:30 9:30

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**AT**  
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**PROCEEDS GO TO THE UNITED WAY**

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**MARCH 4**  
**8 to 12**

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