

# Features

But they bite the same

## New tax forms work better

**United Press International**  
NEW YORK — According to the federal Commission on Paperwork, taxpayers spend 181 million hours each year completing their income tax forms.

Most of that time is assumed to be spent in anguish. President Reagan has proposed cutting personal income tax rates which should help reduce the anguish of diverting an ever-increasing out of income to Washington D.C.

The Internal Revenue Service has been working to reduce the anguish of wading through the myriad tax forms and confusing instructions on how to compute the amount that is to be diverted. Under a \$1.2 million contract, a consortium of private tax, language, research and design firms has developed a new set of tax forms designed to be less intimidating in appearance, easier to understand, simpler to fill out and less prone to computational errors.

In addition to simplifying the design, language and packaging of the existing forms, the consortium added an intermediate form for use by taxpayers who have outgrown the "short" 1040A form but whose returns are not complex enough to require the "long" 1040.

"When we looked at the total system, we found there was a bias to the long form," said Kenneth Studdard, a partner at the

accounting firm of Deloitte Haskins & Sells, one of four firms involved in the project. "It takes more time and effort to complete the long form." And with more items to run through and complete, the chances for error are greater.

Under the prototype system, Studdard said, 75 percent of all taxpayers will be able to use either the short or intermediate form.

Some 50,000 taxpayers are expected to receive the intermediate form during the 1982 tax filing season for testing. If all goes as scheduled, they will replace existing forms by 1983 or 1984.

The new forms look strikingly different. Siegel & Gale, the New York design firm which heads the project, made the type larger and clearer with more space between the lines and graphic devices that make them seem less formidable.

They also contain more substantive changes. With guidance from J&F Inc., a readability consultant, the language was simplified and technical tax terms either eliminated or replaced with simpler terms. For example, "zero bracket amount" was changed to "standard deduction" and "adjusted gross income" became "total income."

In surveys conducted by the research firm of Yankelovich, Skelly and White, taxpayers said they wanted more examples to

illustrate the meaning of tax laws. The new instructions include such examples as how to report interest income from savings bonds.

There also are reproductions of actual segments of the tax form to show how it should be filled out. "Tax tips" printed in color in the margins highlight important tax benefits the taxpayer may be eligible for.

The group also found combining a variety of tables in the same package often leads taxpayers to use the wrong one and thus make mistakes. The group has recommended that a separate package be provided for each filing status — single, married filing joint, etc. The IRS, however, is concerned about the feasibility of distributing the extra forms.

While the changes should help cut errors and speed the time it takes to complete returns, Alan Siegel, president of Siegel and Gale, conceded they're unlikely to affect the way people feel about having to pay taxes or about the IRS.

## Flint leads nation in unemployment

**United Press International**  
FLINT, Mich. — Bill Daniels, 26, has a disturbing but understandable tendency to dwell in the recent past.

"When you work for General Motors in this town, it's half your life," said the young man whose layoff contributed to the Flint area's 15.2 percent unemployment, which leads the nation.

"I hired in at a time when things were great," he said, slouching in a chair in the living room of the modest frame house in the racially mixed Beecher community. He lives there with his wife Janet and their two sons, 5 and 2.

"We were working a lot of overtime."

Laid off more than a year ago, Daniels' unemployment benefits expired in October.

His family has \$1,200 left to live on from a \$4,000 Trade Adjustment Allowance, paid by the federal government to those whose job losses are attributed to foreign imports.

"Now I just sit around the house," said Daniels. "I weighed 205 when I was laid off. Now I've gained 40 to 50 pounds because of inactivity. I go out in the garage and putter around, but after you've rearranged things two or

three times it gets to be old." Daniels worked for General Motors for 3½ years, which was not enough to save his job.

"When you work for GM, seniority is everything," said Daniels, a third-generation auto worker.

"My dad's a foreman for GM," he said. "My grandfather worked for the company. Janet's dad worked 30 years for GM. The auto industry is Flint. There would be no Flint without it."

The Daniels have given little thought to relocating to find work.

"I just don't believe I could handle that," said Daniels. "We're a real close family. Where I live now is only a halfmile from where I was born. I had a cousin who went south to work. She didn't like it and came back."

Janet supports her husband's decision to remain in Flint and wait hopefully to be called back to work at the plant.

"We've never been away from here," she said.

"We've never known anything else," said Daniels. So both he and his wife, who has worked as a switchboard operator and a billing clerk, are looking for jobs.

"Nobody wants to hire you because they know you'll quit if the plant calls you back," said Daniels.

When he had an opportunity "to go into the shop," as they say in Flint, Daniels jumped at the chance because of "the money" and a good retirement plan won by the United Auto Workers.

"Now I don't even have money for a couple of beers," Daniels said. "If I drink a beer, somebody else buys it." Looking at her husband sympathetically, Janet said, "He can't even join a friendly little poker game. You just can't when you don't know where the next dollar is coming from. We don't go out anymore."

Daniels has a lot of time to think and he believes he has figured out what went wrong.

"I'm not mad at the Japanese," he said. "Some of our people are careless. I've seen it in our shop. And our wages were a little ridiculous. I was making \$10.70 an hour. Sure, I'd work for less to have a job but there are some guys who wouldn't. Look at Chrysler. Their company is going bankrupt. We've just got to make cars that will compete with the Japanese." The experts say job loss puts se-

vere stress and strains on marriages. "The worry is there but we have a good relationship," said Mrs. Daniels. "We can talk it out. It was hard to get used to having him around 24 hours a day."

"I've read about the wifebeating and all that, but being at home is not what bothers me," Daniels said. "It's what to do with myself. My buddies are working. People care, sure, but this is a GM town and the ones working have got their seniority and they don't really look out for us."

The Daniels pay \$150 a month on their home mortgage, \$50 a month on a loan that put in a new furnace and \$115 a month "on a '79 Olds wagon I went out and bought 3½ months before I got laid off," Daniels said. "I paid \$8,000 for the wagon. I tried to sell it and was offered \$4,000 for it."

Daniels has little hope that he will be called back to work.

Mayor James Rutherford, in office for five years and a former police chief in this city of 160,000, said the nine General Motors plants in Genesee County employ 78,000 auto workers.

Layoffs are nothing new in Flint, but the 15.2 percent unemployment figure illustrates a regional crisis.

## Big screens will change viewing

**United Press International**  
NEW YORK — About 1 percent of color television receivers sold for home use in the United States this year will be big screen systems, but that will change dramatically, says Henry Kloss, who also predicts that Americans will have "viewing rooms" in their homes.

Kloss is a Boston manufacturer and inventor whose designs helped make the big screen TV practical for the home. He told United Press International that at least 22 U.S. and foreign companies are making these receivers to sell for from \$2,500 to \$4,000 — the lowest price being about three times more than a good standard color receiver.

Kloss, who set out 13 years ago to adapt big screen TV to the home in the hope that it would provide incentive for better programming, thinks it has the potential right now to capture 5 to 8 percent of the unit home color TV market and a much bigger dollar share. General Electric Corp. has made virtually the same prediction.

"I am sure that would be enough to enable the big screen home viewers to have some influence in getting networks and program producers to do a better job," Kloss said.

He thinks big screen home TV will both help and benefit from the videodisc. Many of the movies and other programs recorded on videodiscs were intended for showing on huge theater screens or stages and just don't boil down to the scale of the standard television tube. He says the improvement in reproduction quality on a 5½ by 4-foot home big screen is phenomenal.

Kloss has manufactured 30,000 home big screen receivers in the last dozen years but he concedes that most of them found their way to clubs and bars. But from now on most of the big screens will go into homes, he said, and the impact on the entertainment world will be substantial. Home big screen TV is ideal for grand opera and any kind of entertainment that requires spectacular staging and scenery and large casts.

The main elements of Kloss's original design for home bigscreen television are three separate picture tubes for red, green and blue light waves and a picture projection tube using a telescopic principle. Some of his ideas are used in most of systems now on the market.



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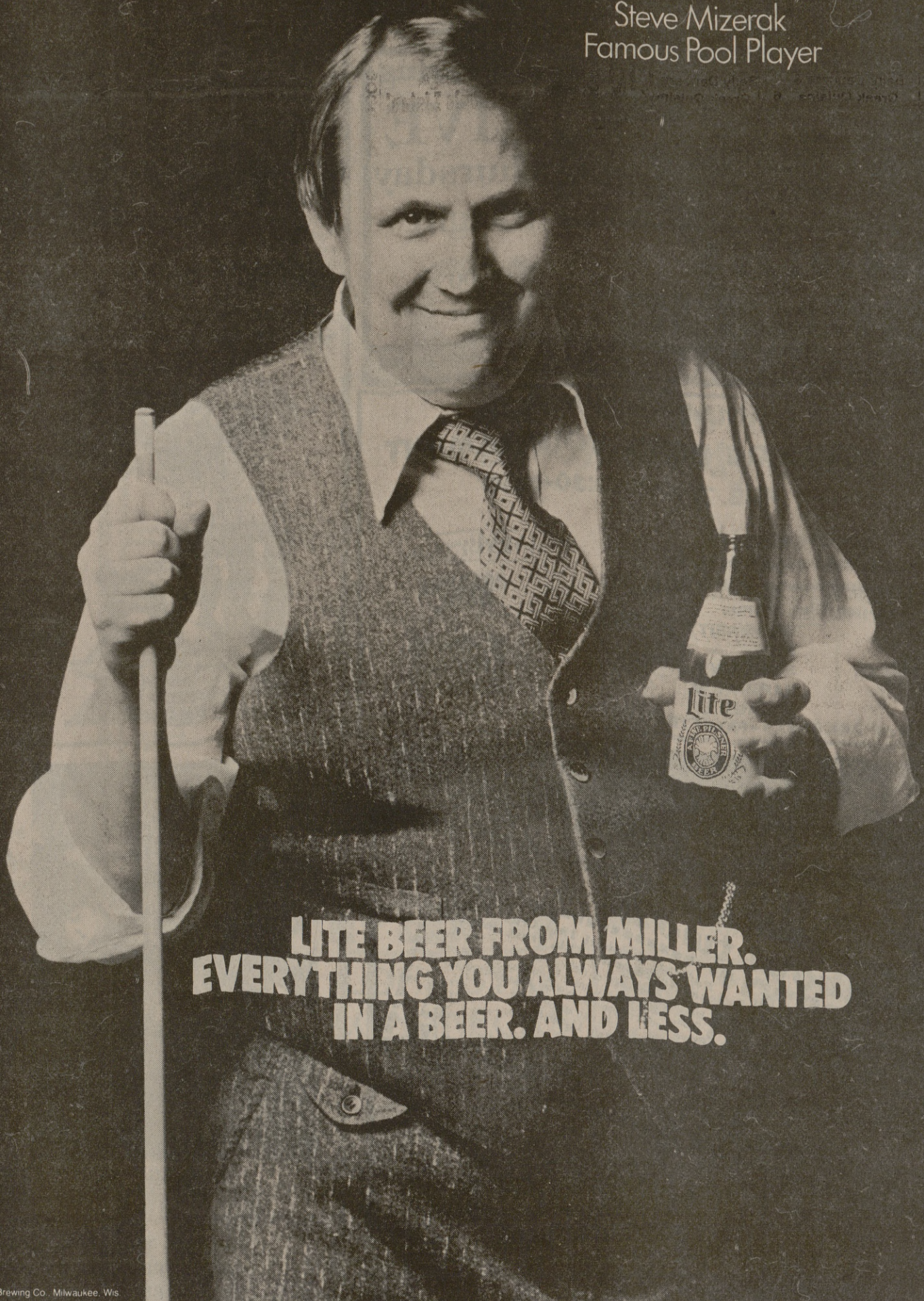
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