

One of 'life's certainties' falls due tonight at midnight

United Press International
 WASHINGTON — The Internal Revenue Service, new muscles toned and computers on-line, is ready and waiting for any of the millions of Americans pressing the Monday midnight tax filing deadline who hope to beat the system.
 The traditional April 15 deadline was stretched by one day this year, because otherwise returns would have been due on Sunday. As usual, many peo-

ple waited until the last minute. The Internal Revenue Service estimates that a fourth of this year's 97 million returns will be filed just before the deadline.
 Tax officials say some will cheat by understating their income. Others, an increasing number, will not even file a return, a situation the government is facing with a carrot and stick approach — tougher penalties and stronger enforce-

ment coupled with a re-examination of the tax system itself. Punishment for tax cheaters varies with the offense, ranging from financial penalties to jail terms.
 With the government scrambling for every penny in revenue it can turn up, Congress has armed the IRS with the most extensive enforcement and data-collection powers in its history. It has pilot programs that, in a few years, will funda-

mentally change the character of the tax collection system. No longer will the euphemism of a "voluntary" system be appropriate, officials say, because there will be few ways to escape payment.
 Already the IRS is using sophisticated mathematical profiles to increase the efficiency of its audits. And, IRS officials emphasize, while the number of audits has declined in recent years, techniques have im-

proved so much that better results are achieved with less manpower.
 To back up the claim, they provide a telling comparison — in 1979 the IRS audited 2.3 million returns and uncovered \$7.2 billion in taxes considered unpaid. In 1983, the agency audited 600,000 fewer returns and uncovered nearly twice as much unpaid tax, \$13.7 billion.
 Other IRS weapons include:

—Optical scanners that feed IRS computers data on the interest and dividends paid by financial institutions, allowing automatic checks with tax returns to make sure the interest was reported as income. The system will digest 900 million payment reports by the end of 1985.
 —A pilot project matching estimated incomes in some areas of the country with the list

of returns on file. The purchase of a new car triggers questions on who the owner has never filed a return.
 IRS Commissioner Egger said Friday new computer techniques already added 11 million taxpayers the number who get attention from investigators aside from the 1.7 million rejected to audits.

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Kidnapped American freed in Beirut

United Press International
 BEIRUT — An American professor and a French architect kidnapped more than two months ago were freed Sunday in Beirut, where shelling forced a ban on outdoor Palm Sunday services in some Christian areas.
 In Tripoli, 42 miles north of Beirut, security sources Sunday said six children were killed and 15 people wounded when they were caught in gunfire between rival Moslem militias.
 The fighting in Tripoli erupted about dusk, with the Pink Knights militia pitted against the Tawheed, a Sunni Moslem group that supported

Yasser Arafat before the Pales-inean guerrilla leader was forced to flee the city in December.
 Frank Regier, an engineering professor at the American University of Beirut, and Christian Joubert, a French architect, were released in Beirut during a news conference in the home of Shiite Moslem militia leader Nbihi Berri.
 Regier was calm but the Frenchman was in a state of collapse, said a Lebanese journalist who declined to be identified. "He was sobbing. He couldn't believe his eyes when he was shown Nabih Berri." Both men, abducted off the

streets of predominantly Moslem west Beirut in February by unidentified gunmen, wore sandals and red-and-white striped pajamas during the news conference attended by U.S. Ambassador Reginald Bartholomew and Marcel Laugel, charge d'affaires at the French Embassy.
 Beirut radio said Moslem militiamen loyal to Berri, whose Amal movement is the largest of an estimated 27 Shiite groups in west Beirut, stormed a house and freed the captives.
 Regier, 56, a native of Montgomery, W.Va., and a Beirut resident for 27 years, was believed taken into protective cus-

tody by the U.S. embassy. The embassy refused to discuss his whereabouts and his wife, Mary, could not be reached for comment.
 "We are absolutely delighted to have Frank and Mr. Joubert back," Bartholomew said. "Our happiness for them also has to be combined with our thoughts for the others who remain missing, and we hope to get them back too as soon as possible."
 Joubert, in his mid 40s, went home after his release for a shave and a bath — his first since being kidnapped Feb. 15, a French Embassy spokesman said.
 The Lebanese journalist said

the two men were held during their captivity, said their captors kept blindfolds on them but did not beat or torture them.
 Children in white robes, carried candles in Palm Sunday processions outside Christian churches in west Beirut, but Phalange party banned services in east Beirut because of the fear of more shelling.
 Automatic rifle fire crackled across the Green separating Moslem west Beirut from the Christian east, but gunfire was light compared to an outburst of shelling shooting that killed several people Saturday.

El Salvador president side-steps dispute

United Press International
 SAN SALVADOR — Interim President Alvaro Magana Sunday refused to take sides in a dispute over the elimination of voter registration lists that drew a resignation threat from top election officials.
 Angry members of the Central Elections Council warned Saturday they would resign unless Magat vetoed an elections procedures bill passed Friday by a right-wing coalition in the Salvadoran legislature.
 The bill would outlaw the use of voter registration lists that the elections council argues are an important safeguard to prevent double voting and fraud in a presidential runoff scheduled for May 6.
 Jose Napoleon Duarte of the

Christian Democratic Party, a moderate who won the first round of voting March 25, will face ultra-right candidate Roberto d'Aubuisson of the Nationalist Republican Alliance, ARENA, in the runoff.
 Unless the legislature's decision is reversed, an old system of marking voters' hands with ink so they cannot vote twice is expected to replace the registration lists compiled with \$3 million in U.S. funds.
 Magana, who has the power to veto legislation, Sunday declined to say whether he would

sign the bill. He probably will not receive the legislation until April 24.
 "I know absolutely nothing about how the law is written. Until I see it, I am going to remain totally on the sidelines. Then I am going to study it. I do not want to say anything more," Magana told United Press International in a telephone interview.
 Armando Rodriguez Equizabal, president of the five-member General Elections Council, demanded Magana's veto of the bill, passed by 31 votes in the

60-seat assembly.
 "... If not, we will all see our resignations," Rodriguez Equizabal said.
 ARENA proposed the change and won support of right-wing National Coalition Party and the Salvadoran Authentic Institutional Party.
 Supporters said the change was necessary because of confusion over the voting list.
 Magana said he would veto the bill because it would force people from voting, cause they could not find names or their polling station

Three outfits win special awards

By CAMI BROWN
 Reporter
 Three outfits in the Texas

A&M Corps of Cadets were honored with special awards Sunday at the Corps of Cadets Review and Awards Ceremony held on Kyle Field.

The Hochmuth, Jouine and Moore awards are the highest awards given to outfits. The cadets in the winning units wear a cord on their uniforms to show which award they received.

The highest honor, the Moore award was presented to Squadron 10 for being the best overall, in such categories as march-ins, inspections, retention of cadets, scholastic excellence and intramural participation.

Hochmuth cord was awarded to A-Battery Band for military proficiency. The award is given to the outfit performing best at march-ins and reviews, inspections and retention of cadets.

The Jouine cord was awarded to Squadron 12 for highest grade point average.

Squadron 10 upset the traditional winners of Moore award, Company D-1, who had held the honor for the past three years.

"It goes to whoever earns it," said Mike Walker, commanding officer of Squadron 10. "We work to be sharp."

The Jouine scholastic award has gone to Squadron 12 for the last 13 years, said Bill Gomery.

"We have a lot of pre and pre-dent school students so grades are important," said Walker. "We don't have any study hours set aside, we encourage better use of time."

Although some outfits had been winning the Moore award for years didn't win last year, there were no losers in Sunday's ceremony.

"There weren't any real prizes," McGomery said. "The cords move around."

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