

Most income types taxable

(continued from page 1)

some circumstances you may defer taxation of the gain if you buy another home or avoid the tax on part of the profit if you are 55 or older. See Publication 523.

- Rents, royalties and profits from partnerships. (Schedule E).
- Interest (except that from tax-exempt bonds) and dividends. (Schedule B).
- The value of goods or services you received as barter for your services.
- Any business-expense reimbursement exceeding the expense.
- Reimbursement of any medical expenses that you deducted and used to reduce your taxes before 1985.
- A portion of unemployment compensation if your total income exceeds \$12,000 (a single person) or \$18,000 (married and filing jointly). The threshold is zero if you are married and filing a separate return. You'll have to report all your unemployment compensation on the tax return and then calculate what portion, if any, is taxable.

• Part of your Social Security benefits if your total income exceeds \$32,000 (if married and filing jointly), zero (married but filing separately) or \$25,000 (for all other individuals).

• Pensions, including distributions from Individual Retirement Accounts.

• Profit from a business or profession (Schedule C).

• Any illegal income.

There are several ways to reduce the amount of income subject to tax even if you do not itemize deductions. To take advantage of most of these adjustments you must file the long Form 1040. The adjustments are:

• Contributions to Individual Retirement Accounts or Keogh plans. The IRA deduction also is available to filers of Form 1040A.

• Job-related moving expenses. You'll have to file Form 3903.

• Employee business expenses, such as travel and transportation. Use Form 2106. (Certain other employee expenses, such as subscriptions to work-related magazines, may be deducted on Schedule A with other itemized deductions).

• Alimony paid to a former spouse.

• The "marriage penalty" deduction for two-earner couples. Attach Schedule W if you file 1040 or fill out Schedule 1, Part I if you use 1040A.

• A penalty you paid for early withdrawal of savings.

Restaurant report

(continued from page 1)

tion must be made, usually within 10 days. Jefferson says a restaurant might require a follow-up inspection if it has a four- or five-point violation that cannot be corrected while the inspector is still there or there are numerous small violations.

Inspectors are registered sanitarians at the department.

SCORED 95 OR ABOVE:

• Orange Julius at Manor East Mall in Bryan was inspected by David Plett. Score — 99. The report said that a point was deducted because the employees were not wearing hair restraints at the time of inspection.

• Pizza Hut at 1103 Anderson in College Station was inspected by David Plett. Score — 97. The report said a point was subtracted for food splatter on a radio, a metal rack that needed cleaning and a dirty floor behind a kitchen mixer. A two-point violation was marked because Plett said a self-closing device needed to be installed on a bathroom door and there was no soap at the hand sink in the kitchen prep area.

• McDonald's at 2420 Texas Ave. S. in College Station was inspected by David Plett. Score — 97. The report deducted two points because food was being stored in the employee break room. A point was subtracted on the report because shelves where food is stored needed a paint job.

• Cenare at 404 University Dr. E. in College Station was inspected by Mike Lester. Score — 96. Two points were subtracted on the report for food, which was stored on the floor of the walk-in cooler. The report said one point was subtracted because the salad bar needed better protection from outside contamination and another because the top of an oven needed cleaning.

SCORED FROM 90 TO 94:

• BB's Oriental Restaurant at 2402 C Texas Ave. S. was inspected by David Plett. Score — 94. The report showed that two points were subtracted because the restaurant needed silverware racks. The report also showed two points were subtracted because there were no towels near a hand sink. Another two were subtracted on the report because food in the reach-in cooler needed to be covered.

• Godfather's Pizza at 1515 Texas Ave. S. was inspected by Mike Lester. Score — 91. The report showed a two-point violation for food items stored on the floor of the walk-in cooler. Another two points were subtracted on the report because there were no paper towels in the ladies' room. Reasons for marked one-point violations on the report included: dumpster area needed cleaning; the ceiling above the prep area needed to be repaired and a wall in the dishwashing area needed sealing; a scoop was left in a flour container with the handle touching the flour and a scoop was left in an ice bin with the handle touching the ice; the prep table reach-in cooler needed a thermometer; some original bulk containers were not labeled.

Bill would create space-grant program

(continued from page 1)

gram would provide needed coordination and unity for the many, diverse space research efforts we have in this country.

"But this is far more than a program to foster commercial development of space. We are talking, too, about a program of education to prepare young Americans for a future that will increasingly move far beyond the terrestrial limits of earth," Bentsen said.

Anderson said the types of projects being considered run the whole range from the most basic research in astrophysics and gravitation to

commercialization of space on the engineering side.

If the act is adopted, he said he expects A&M to qualify as a space-grant university within two years after the adoption.

The legislation calls for \$10 million to be set aside this year and a similar amount next year, with support increasing to \$15 million annually for fiscal years 1988 and 1989.

The senator said the purposes of the act are to:

- Increase the development and use of space resources by promoting

SCORED FROM 85 TO 89:

• Long John Silver Seafood Shoppe at 1808 Texas Ave. S. was inspected by David Plett. Score — 88. The report showed a five-point violation for smoking in the kitchen prep area. Two two-point violations were marked on the report. One for garbage that needed to be put in a dumpster and the other for condiment inserts that needed to be cleaned. The report showed three one-point violations including problems such as a scoop buried in an ice bin with the handle touching the ice; food splatter in a shelf and beer that needed to be cleaned out of a keg cooler; utensils that needed to be stored in an organized manner.

• Santini's Pizza at 315 A. Minnik Dr. in College Station was inspected by David Plett. Score — 88. The report showed a four-point violation for a back door that was self-closing. The report said a point violation was given because some food contact equipment needed to be cleaned when in use. Another two-point violation the report was given because around and on the pizza oven needed cleaning. One-point violations in the report included: all walls not sealed; a bucket needed to be replaced; carbon "pizza circles" were being used in the toilet rooms; gaps in walls; prep counter needed to be sealed and absorbent materials needed to be removed from the oven area. The report said a follow-up inspection will be made in about 60 days.

• Jack in the Box at 1594 Ave. S. in College Station was inspected by David Plett. Score — 87. The report said a five-point violation was marked because debris and fluids were stored over sinks and items. A four-point violation was given in the report because the door needed new weatherstripping. One-point violations were given in the report for the following reasons: shelves under prep table and sink needed cleaning; rags were to be stored in sanitizing solution; a put in a laundry bag; grease on fryers; a prep table needed cleaning and tiles were missing in the freezer. The report said a follow-up inspection will be made in about 60 days.

• Julie's Place at 607 Texas Ave. S. in College Station was inspected by Mike Lester. Score — 87. The report said a four-point violation was marked because a rear door needed proper sealing. A two-point violation was given in the report because items were stored on the floor. The report showed another two-point violation given for improper dishwashing and a dishwasher not cleaned. The report's five one-point violations included the following problems: a gasket on a cooler that needed repairing; single-use utensils that needed resealing; floors in kitchen area needed cleaning; the walls in dishwashing area needed attention; the dumpster needed cleaning.

a strong educational base, intensive research and training and prompt dissemination of knowledge.

• Use the talents of the public and private universities in a national mission to explore and develop space resources.

• Establish interdisciplinary university programs for training in research and public service along cooperative industry efforts for overall coordination by NASA.

• Support a university consortium to advance the exploration and development of space resources.



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