

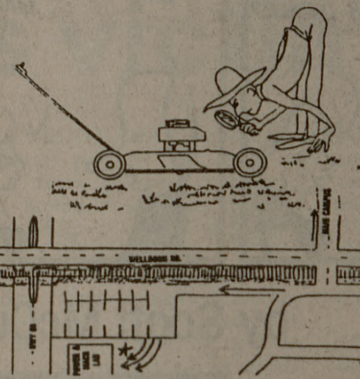
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In Advance

Faculty Senate to discuss final exams

By Karen Kroesche
Senior Staff Writer

The Faculty Senate will consider a resolution that would give students and faculty more time to prepare for finals when it meets Monday at 3 p.m. in Rudder Forum.

The resolution is a compromise finals schedule that was arrived at when Faculty Senate and Student Senate officers met in January after both groups agreed that the current schedule has definite problems.

The current schedule, which was revised last year to allow seniors to take finals, met with a great deal of criticism after its trial run last semester. The Student Senate already has approved the compromise.

The resolution is being introduced by the Senate's Academic Affairs Committee as a temporary solution to the current schedule, which it calls "pedagogically unsound in that it gives students no study break between the last class day and the first exam day."

If the proposal is approved by the Faculty Senate and then signed by the president, final exams will be moved to Monday, May 9 through Thursday, May 12.

Currently, finals are scheduled from Friday, May 6 through Tuesday, May 10. Under the proposal, seniors would take finals Monday and Tuesday, or at another time scheduled at faculty members' discretion. Graduation dates would remain the same.

Registrar Donald Carter said Wednesday that the Spring 1988 finals schedule still could be changed.

"If the Faculty Senate approves the resolution and the president signs it, it certainly can (be changed)," Carter said.

In other business, the Senate will consider:

- Two resolutions concerning the Board of Regents' appointment of Jackie Sherrill as a professor with tenure.

- Revisions in the 1988-89 University Rules and Regulations including a 10-day extension of the Q-drop deadline during the regular semester — to the 35th class day for undergraduates. It would allow graduate students to Q-drop through the 50th class day.

- A recommendation that classrooms be classified according to degree of equipment available.

- Approval of the proposed 1988-89 Academic Calendar.
- Core curriculum revisions.

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TAX REFORM CHANGES FILING REQUIREMENTS

In the past, tax filing season hasn't meant much to most college students. Generally, their standard deduction, or "zero bracket amount" as it was called before tax reform, combined with their personal exemption, relieved most students of the obligation to file a return, even if they held part-time jobs. When college students did file a return, it was usually just to obtain a refund of taxes withheld. Tax time worries were something gladly left to the older generation.

Unfortunately, thanks to tax reform, college students may now join their elders in grappling with the Internal Revenue Service. This year, millions of collegians who have never filed a federal tax return before will need to do so, and what's worse they'll probably owe some tax.

Why the change? The answer lies in the dual concepts of personal exemption and standard deduction. A general rule (with some exceptions) of taxation is that a person need not file a federal return until his or her income exceeds the combined total of his or her personal exemption and standard deduction. Under the old rules, a college student, assuming he or she wasn't married, could claim a personal exemption of \$1,080 plus a standard deduction of \$2,480 for a total of \$3,560. Thus, as long as the student's gross income remained under that figure, no tax return was required and the student escaped federal income taxes altogether.

Now let's look at the new rules. First, most college students will no longer be allowed to claim their own personal exemption. Under tax reform, anyone who is claimed as a dependent on another taxpayer's return may no longer claim his or her personal exemption. Because most collegians are dependents of their parents, their personal exemption is gone.

The situation with the standard deduction is a bit more complicated. The standard deduction of a dependent college student, or any other single dependent for that matter, is the larger of \$500 or his or her earned income, but cannot exceed \$2,540, the 1987 standard deduction for single taxpayers who are not dependents. Thus, with no personal exemption and reduced standard deduction, many college students who had no need to file a 1986 return will need to file a 1987 return.

Here's an example. A sophomore at Dismal Seepage Ag and Tech, we'll call her Esmerelda, is dependent on her parents' tax return. During summer vacation, she earned \$700 working a part time job. She also received \$22 taxable interest from her savings account. Esmerelda's personal exemption is zero (she's a dependent) and her standard deduction is \$700 (the larger of \$500 or her earned income). What's left over? The \$22 interest income, of course, and she'll have to pay tax on that amount. Esmerelda must file a federal tax return, and what's more, she'll pay two dollars tax to Uncle Sam.

Most college students, even if they must file a tax return, will be like Esmerelda—they won't actually pay much tax, but they will have the hassle of filing.

For help with your tax return H&R Block has two locations in the Bryan-College Station area to serve you. At Sears Post Oak Mall we are open seven days a week during regular store hours and reached by calling 764-0395. We also have an office in Bryan at 1012 Texas Avenue which is also open seven days a week and can be reached at 823-8241. H&R Block offers appointments but they are not required. Come in today and let the "Income Tax People" at H&R Block help with you.

Lobbyist: State will save money with AIDS laws

AUSTIN (AP) — Strict laws to prevent discrimination against people with AIDS would save public funds by allowing victims to support themselves as long as possible, the executive director of the Lesbian-Gay Rights Lobby of Texas said Thursday.

"I believe it would be the most effective statutory change that can occur without a single cent of state money expended, and will save you millions of dollars in return, plus giving my brothers the dignity to remain productive citizens," Glen Maxey testified before for the Legislative Task Force on AIDS.

People with acquired immune deficiency syndrome, a fatal disease that destroys the body's immune system, often are fired from their jobs while still able to work, Maxey said. They then frequently must rely on welfare.

"Once you have lost your job and your insurance, have spent your way into poverty and have come a ward of the public welfare system, you can't get out," he said.

"A (person with AIDS) who gets medical care paid for by Medicaid, gets AZT (a drug used to combat the disease) through a public source, gets food stamps . . . cannot take the chance of losing those benefits by taking a job," Maxey said. "Only if that job is going to provide health insurance, and no insurance plan I know of is going to take a person with AIDS."

Will Davis, representing Texas life, health and accident insurance companies, also told the committee the insurance industry does not see its role as subsidizing health care for AIDS patients.

"There is a tendency to forget that we are in a free-enterprise market," Davis said. "We are not government. We are not charity. We are not social services . . . We cannot insure sick people."

Insurance premium rates would skyrocket if people known to be ill were insured, he said.

Witness blames crash of jet on NWS workers

FORT WORTH (AP) — A meteorologist testifying Wednesday as an expert witness for Delta Air Lines said two National Weather Service meteorologists failed in their handling of Delta Flight 191.

In the second day of trial in Delta's claims against the Federal Aviation Administration and the weather service, Richard Douglass supported the airline's argument that government employees were to blame for the jet's crash during a thunderstorm on Aug. 2, 1985.

Douglass said one weather service meteorologist took a half-hour dinner break as the storms were threatening and another failed to pass information about the fast-developing thunderstorm to the air traffic control tower at Dallas-Fort Worth International Airport.

Delta lawyers have claimed negligence on the part of FAA and weather service employees caused the jet to crash, killing 137 people and injuring 25 others.

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