

Deaths

MRS. J.J. WILSON
Ronda E. Wilson, 80, died Friday, Aug. 22, 1980 at the Johnson-Mathers Nursing Home.

She was a native of Nicholas County and a member of the East Union Christian Church.

Survivors are two sons, Everett Wilson, Nicholas County, Frank Wilson, Harrison County; one sister, Mrs. Ray Hamilton, Nicholas County; two grandchildren and one great grandchild.

Services were held Monday at Mathers-Gauche Funeral Chapel by the Rev. Terry Peer. Burial in Carlisle Cemetery. Flowers were Charles Smith, James Wood, Eugene and Powell Neal, Roscoe Hutcheson, Clay L. Sopp.

WYATT M. INSKO JR.
Wyatt M. Insko Jr., 78, a retired University of Kentucky professor, died Sunday, Aug. 24, 1980 at Central Baptist Hospital.

A native of Carlisle, he was the son of the late Wyatt M. and Clara Bafferty Insko. He received his education at the University of Kentucky, the University of West Virginia and the University of Wisconsin.

Insko, who lived at 135 Cassidy Avenue, headed the UK poultry department at the time of his retirement and had been associated with the animal science department at UK for 45 years. Insko was a member and former chairman of the board of deacons at Maxwell Street Presbyterian Church. His other memberships included the Poultry Science Association, of which he was president in 1956; Kentucky chapter, Sigma Xi.

Survivors include his wife, Mrs. Ethel Myers Insko; two sons, Wyatt M. Insko III of San Francisco and Merle Allan Insko of Paris; two brothers, George F. Insko of Lexington and Jean Insko of Wroka, Calif.; three grandchildren; and three great-grandchildren.

Services were held Tuesday at W.R. Milward Mortuary, Lexington.

MRS. TISHA EARLYWINE
Mrs. Tisha Earlywine, 88, died Sunday, August 24, 1980 at the Johnson-Mathers Nursing Home. She was a native of Nicholas County and a member of the Rose Hill Methodist Church.

Survivors are one son, Frazier Earlywine.

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wife, Carlisle; two daughters, Mrs. Imogene Green, Carlisle and Mrs. Dorothy Pitzer, New Carlisle, Ohio; one brother, W.G. Burden, Nicholas County; seven grandchildren; 16 great grandchildren; and four great great grandchildren.

Services were conducted Tuesday, August 26 at the Mathers-Gauche Funeral Chapel by the Rev. Howard Ritchie and Rev. Bob Gipson. Burial in the Carlisle Cemetery.

Funeral services were held Monday at Mathers-Gauche Funeral Chapel by the Rev. Terry Peer. Burial in Carlisle Cemetery. Flowers were Charles Smith, James Wood, Eugene and Powell Neal, Roscoe Hutcheson, Clay L. Sopp.

RAYMOND RITCHIE
Raymond Ritchie, 83, died at 1:30 p.m. Wednesday, August 20, 1980 at the Harrison Memorial Hospital, Cynthiana. He was a native of Nicholas County, retired farmer and member of the Saltwell United Methodist Church.

Survivors include one son, Paul R. Ritchie, Niles, Mich.; one daughter, Mrs. Imogene Mann, Carlisle; two granddaughters, Mrs. Phillip Sanson, Franklin, Ky. and Miss Rhonda Ritchie, Niles, Mich.; two great granddaughters.

Funeral services were conducted Saturday, August 23 at Mathers-Gauche Funeral Chapel by the Rev. Roy Hunt. Burial in the Carlisle Cemetery.

pallbearers: Fred Hollar, Randall Ritchie, Julian Gassner, Chester Mattox, Howard and Charles Allison.

POLLARD
The infant son of Henry and Louise Pollard died Monday, August 18, 1980 at the UK Medical Center.

Survivors in addition to his parents are two brothers, Charles and Alvin Pollard; two sisters, Pamela and Frances Pollard.

Services were held Saturday at the graveside in the Carlisle Cemetery with the Rev. Eugene White officiating. Mathers-Gauche Funeral Home in charge.

Baron Dominique Jean Larey, Napoleon's personal weapon, designed the first ambulance in 1792, and used it in Napoleon's Italian campaign, 1796-7.

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Allphin back where he started

(Editor's note: The man at the center of the Kentucky property tax assessment controversy is Robert Allphin, who is serving his second term as head of the Kentucky Department of Revenue. Allphin's first term was in 1962 when he was 25, one of the country's youngest revenue commissioners. The following story from the Kentucky Department of Public Information details Allphin's career since then — and the place he has for the Kentucky Department of Revenue.)

In a career which spans three decades as a corporate tax lawyer and a public tax administrator, Robert Allphin is back where he started — in the Kentucky Department of Revenue.

Palbearers: Woodrow Richey, Matthew Campbell, Forest Morris, Reynolds Small, Maxwell and R.P. Burden.

Allphin began working for the department in 1948 while earning a law degree at the University of Kentucky. In 1962, at age 22, he became one of the youngest revenue chiefs in the country. He left the department and Kentucky on December 13, 1966, and returned 24 years later on December 13 as Kentucky Commissioner of Revenue.

Since Allphin's appointment the department has:

— Been reorganized according to function rather than by specific tax areas.

— Reduced the number of revenue personnel earning more than \$30,000 a year from more than 16 to seven.

— Stepped up processing of income tax returns and refunds.

— Instituted a policy of redempting "cold checks" given for taxes.

— Been developing a code-of-conduct manual for employees.

— Asked for the recognition allowing the state to seize and sell property of persons who owe, but refuse to pay taxes.

In the years between Allphin's first and second tenure as Kentucky revenue commissioner, he was an attorney for Sinclair Refining Co., tax counsel for PPG Industries (formerly Pittsburgh Plate Glass), director of the Illinois Department of Revenue and consultant to the Pennsylvania Department of Revenue.

"Tough or hard-nosed?" It was as a self-described "carpetbagger" in Illinois, however, that Allphin earned a reputation as a tough, unflinching (some descriptions extended as far as "hard-nosed") enforcer of the state's tax laws.

The Warsaw (Gallatin County) native, who has no reputation for being softspoken, probably didn't improve his "carpetbagger" image by reminding people in Illinois who lagged about Lincoln that the carpetbagger was born in Kentucky.

Allphin recognizes, however, that the nature of his job is not conducive to universal popularity. "All of us want to be well-liked," he noted, "but those people who have that (desire) as a predominant trait," he said, "will find that 'tax collecting is not their thing.'"

He stressed that while all government employees should have a high standard of conduct because they serve the public, revenue department employees should have a "very high" standard of conduct. "We are charged with the distasteful task of extracting from the public their hard-earned money," he emphasized.

Toward this end, the department is developing an employee code-of-conduct handbook essentially adopted from the Internal Revenue Service. The manual, he said, will set "ground rules" about bribes, favoritism and gifts.

He explained that until now there have been no formal standards for employees. This has resulted in such incidents as an employee insisting he didn't know it was unethical to accept a case of whiskey as a Christmas present from a liquor store owner he had been auditing, Allphin said.

Internal audit

The department also will have a new internal audit and investigations unit, the revenue chief said, to monitor procedures and personnel within the department.

A reorganization announced Feb. 4 is basically completed now, Allphin said. Under the restructuring, instead of being assigned to work with a specific tax, such as the property tax division, employees are assigned according to a particular mechanical function such as auditing or physically opening and processing tax forms.

In the past, he said, one division such as income tax might be muddled part of the year and have relatively little to do the rest of the time. Reorganization gives greater flexibility in using employees where and when they are most needed, he said.

This has allowed the department to hire about 20 percent fewer seasonal employees to process income tax forms this year, he said. It has also resulted in faster processing of returns. About 20,000 more refunds have been sent out so far this year than last year at this time.

In addition, there is a program being instituted whereby tax auditors will be "cross-trained," he said. In the past one auditor would visit a business to examine tax receipts, another would arrive later to look at withholding reports and still another would drop in to audit corporate income taxes, he explained.

To eliminate this duplication of travel and time, Allphin said, employees

within the department are developing a program where auditors will be trained to perform all yearly audits of a particular business at one time.

Another measure that should result in curbing operations by local district offices, is the procedure of redempting "cold checks," he said. The revenue commissioner explained that in the past when a check written to pay taxes bounced, field personnel were assigned to make a personal call on the one who wrote the check.

It is a costly, time-consuming process that cost about \$50 a visit in time and travel expenses, he said. By redempting the check at least twice, the department has been able to recover about 75 percent of the checks, he said. In addition, field visits have been drastically reduced, he added.

The state currently has about \$145 million in accounts receivable, or taxes owed to the state but past due. This is a situation Allphin hopes to improve. Particularly, he hopes to toughen collection of what he calls "trust funds," which businesses collect for the state, such as sales taxes and employee withholding taxes.

He noted these funds don't come out of the business' pockets but from employees and customers of the firms. "I don't mind really getting tough on this kind," he said. It is "unconscionable" for businesses not to remit these funds on schedule, since the money doesn't belong to them, he added.

The state revenue commissioner doesn't make laws, Allphin noted, but he must enforce them. "It's inconceivable that a government should

raise taxes unless it is absolutely certain it is getting maximum collection out of existing taxes," he said.

While working with PPG, which is on Fortune Magazine's list of the 500 largest companies, his attitude that everyone should pay the share of taxes they owe was shaped, he said.

His job, he said, is to see that tax laws are enforced equally so no tax advantage is given to those who avoid taxes, which places a heavier burden on those people who do pay taxes.

Allphin said his greatest accomplish-

ment as a public administrator has been in allowing employees to do the job "they are charged with."

He said he is "confident but not complacent" about the future of the department. "When I'm finished here," he said, "I hope this is one of the finest departments of revenue in the country."

"Few are those who err on the side of self-restraint," Confucius said.

"The soul of conversation is sympathy," William Hazlitt

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Stokely Gatorade... 32 oz. Lem/Lime Orange 55¢

Stokely Applesauce... No. 303 can 2/75¢

Van Camp 8 oz. cans Bazaar Weenies & Chile Weenies... 2/89¢

Stokely Tomato Catsup... 14 oz. 2/79¢

Paramount Bread & Butter Slices... 16 oz. 63¢

Faygo Diet Drinks... 16 oz. 4/89¢

Tide Detergent... Giant Size \$1.69

Kingstford Charcoal... 10 lb. bag \$1.75

Disie Paper Plates... 9" White \$1.25

Webber's Heat & Eat Sau. & Biscuits... \$1.29

Webber's Patties... 12 oz. pkg. \$1.29

Delux Club, Reg. & Thick Kahn's Bologna... 16 oz. pkg. \$1.39

Hillshire Farm Kahn's Smoked Sausage... lb. \$1.89

Ky. Food Stores ICE CREAM \$1.10 1/2 Gal.

Aqua-Fresh Toothpaste... 6.4 oz. tube \$1.19 8 pk., 16 oz. W/Blts.

Coke, Sprite, Tab... \$1.39 Van Camp No. 300 can

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