Only two percent

Chance of audit, says IRS

Each year a taxpayer has a two percent chance of having his tax return audited by the Internal Revenue Service, according to John Osborne, assistant professor of accounting at Morehead State University.

"For the most part, the IRS uses a random selection method to determine whom it will audit each year," said Osborne, who primarily teaches tax courses at MSU. "This means that a taxpayer probably will be audited by the IRS at least once during his lifetime."

Osborne said that taxpayers in the higher income levels are more likely to be audited. He added, however, that, "regardless of popular opinion," the IRS does, in fact, audit short form filers, primarily to insure that they claimed all of their income.

When the IRS audits a taxpayer, 90 percent of the time they are checking deductions.

"That is why it is so very, very important that a taxpayer keeps all of their records filed in a neat, orderly fashion. And, a taxpayer also should always make a copy of their return and keep that copy for at least five years."

Osborne said that many taxpayers make the mistake of getting angry when they receive an audit notice from the IRS.

"If you show up at the IRS office angry, the audit will be a lot more unpleasant than it has to be," he stated. "You just have to regard an audit as something we all probably will have to go through sometime and arrive at the IRS office organized and ready. An IRS audit does not have to be a painful experience."

According to Osborne, the IRS is about a year and a half behind in its audits.

"I'd say the IRS right now is auditing the 1980 returns, or, perhaps, just starting on the 1981 returns. They do so many audits there is no way they can keep up to date."

Osborne believes in the IRS's audit system.

"As we all know, we use the honor system in this country with our tax system. Auditing is the only way the IRS has of making taxpayers pay what they should pay when they are filing their returns. The fear of an audit keeps us honest."

For additional information, contact Osborne at 606-783-2747.

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Circuit clerk's office

Lisa Gilvin, a senior at NCHS and daughter of Patsy Gilvin, is shown taking a drivers license picture during her office practice program. The community is enthusiastic about the program, supervised by NCHS's Mrs. Jimmie Barton. It gives the businesses part time help and prepares the girls for business work after they graduate. — Mercury photo.

Burley Cooperative

Appeals to Sec'y Block to stop burley freeze

by Bennett Roach

Pressing for action to save the tobacco program, the Burley Tobacco Growers Cooperative Association last week appealed to U.S. Agriculture Secretary John Block.

Rather than a "freeze" of prices at 1982 levels, as southern flue-cured tobacco spokesmen are asking, the burley growers' interests would be better served by changes in the parity formula, says the Association. This was urged in a letter to Secretary Block from John M. Berry Sr., legal counsel for the burley group and longtime tobacco leader.

The Secretary of Agriculture, said Berry, is authorized under the law to make such revisions himself. Also he can hold hearings as provided by the statutes, and Berry suggests that such hearings would determine the extent of needed changes.

Berry noted that the No Net Cost program now in effect provides that any losses must be met by the grower. And he added, "if either by the revised parity or the lower percentage rate the volume of loan stocks is less, then we minimize the prospects of losses."

Besides the appeal to Secretary Block, Mr. Berry recently pleaded the cause of burley farmers to Congressman Thomas E. Petri of Wisconsin, current champion of Congressional opponents of the tobacco program. Petri had led the fight for killing price supports and production control of tobacco.

In a six-page, single-spaced letter to Petri, Berry gives an ardent and comprehensive statement of the tobacco program's success, and the economic soundness of production control and price supports.

"There is a school of thought in this country, represented, for example, by Mr. Elliott Richardson," wrote Berry, "whom I heard say 'I'm against all price supports,' and Mr. Murray Weidenbaum, former chairman of the President's Council of Economic Advisers, who was quoted by Mr. Shamansky in a House debate that price supports are contrary to the free enterprise philosophy.

"I am made to wonder why someone has not challenged these two gentlemen with the question, 'Are you against the eight-hour day, the 40-hour week, the minimum wage, and time and one-half for overtime?' Labor's supply is tightly controlled for a minimum wage...Labor has a much coveted vote. Tobacco doesn't have the vote any more."

Burley is the second tobacco in size next to flue-cured, Berry wrote and doesn't have the problems and abuses Petri has cited for flue-cured, particularly in North Carolina. "I don't know and don't presume to answer flue-cured's problems, but I know burley has not been guilty of such problems, and its peoples' manner of doing business has demonstrated the practicability of the program. The plan can be a basis for a program for each farm commodity, taking into account the eccentricities of each.

"It is economically sound because it prescribes the production behavior to get along with the law of supply and demand. Simply stated, it says to the farmer, 'Obey the law', as he would be advised to obey every other law — criminal, civil, natural and economic, and you shall have price protection against unbridled economic forces, and the machinations of the buying interests."

The history of tobacco farmers' organizations was marked by many failures "for most of the time for 325 years before the 1938 Act creating the program of production control and price supports," Berry continued. And he added, "The 1938 Act is economically sound because it works, if painstakingly and carefully respected, as has been amply and conclusively demonstrated by the Burley Tobacco Growers Association's administration for 42 years of the price support program for burley tobacco farmers.

"Without a program including (by law) every producer, there is no lasting bargaining power and price protection for farmers in a market place where there are thousands and thousands of sellers, and a few buyers (3 to 12). The sellers compete with each other — and their buyers, either by happenstance or subtle arrangement, enjoy low prices and their own enrichment versus the impoverishment of the farmer."

The tobacco program is "not a program of scarcity, but one that is based on the determination of supply commensurate with the needs of the trade, with each year's quota set according to that formula," the letter continued.

"Quotas per farm were not parcelled out by arbitrary and political machinations, as some are wont to charge," Berry wrote. "They are based upon the farm's history of production of tobacco. And every farm, with rare exception, had a tobacco history. If no history then the law makes ample provision. They have become the same as covenants running with the land, and constitutes an item of value for tax and sale purposes. Poor counties and communities desire public facilities such as roads, schools, etc., and a permanent tax base for these is highly important. But, sell the quota and the community and the county lose revenue and the accustomed quality of those services. The law does not permit sale of quotas in burley."

As a Congressman from a dairying state, Mr. Petri was advised "to visit, study and adapt to your dairy needs a program that is sound and successful." And the letter added, "The dairy people, who are facing the unpleasant fact of accumulated supplies, would be well advised and wise to pattern their program after the economically sound program of production control and price supports."

Pork producers elect officers

Pork producers from across Kentucky met in Owensboro recently at an annual meeting which highlighted officer elections and awards to outstanding producers. Thomas Runyan, Executive Director of the Kentucky Pork Producers Association, said that attendance exceeded 450, a number which he termed outstanding.

Officers were elected by membership to lead the Kentucky Pork Producers Association in 1983, with several top officials re-elected to serve another term.

Wendell Ockerman of Bloomfield, Ky. has been re-elected president of the Kentucky Pork Producers Association and will serve until the organization's next annual meeting in 1984. He is a prominent farmer and hog producer whose agricultural operation is located approximately 40 miles southeast of Louisville. His activity with the Kentucky organization spans several years and he has held numerous executive posts on KPPA committees prior to assuming his presidency for the first time last year.

John Shaffer of Sturgis, Ky. will again serve in the capacity of vice president for 1983. He too is well-known as a prominent farmer and hog producer in the Commonwealth.

Ken Martin has been re-elected to serve in the secretary's position. He is a prominent hog producer from Graney, Ky.

Steve Greenwell of Smithfield, Ky. has been elected to the treasurer's position for the Kentucky Pork Producer's Association. He and his family are veteran farmers and specialize in pork production at their farm, which is located about 25 miles east of Louisville.

George Pettit of Princeton, Ky. will continue to hold the national director's post in 1983.

IRS interest rate to change

Effective July 1, 1983 the annual interest rate charged by IRS on tax underpayments and paid on overpayments will decrease from 16 percent to 11 percent.

The rate on the underpayment of individual and corporate estimated taxes also will be 11 percent.

The rate change is authorized by the Internal Revenue Code, which provides that the interest rate be set semi-annually by Oct. 15 and April 15 and be based on the average prime interest rate for the six months ending Sept. 30 and March 31, respectively. The rates which are then set become effective on Jan. 1 and July 1 of each year.

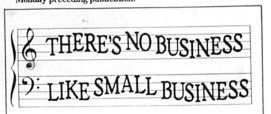
— Social Pictures —

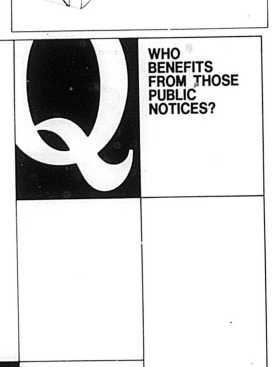
There will be a $5.00 charge for all Wedding, Anniversary, Engagement, Reunion, and Family Generation pictures, and all other pictures social in nature.

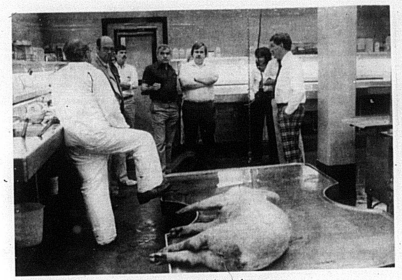
Wedding pictures MUST be submitted to The Carlisle Mercury within three weeks following the wedding. When calculating the weeks, be sure to note The Mercury's publication dates. Wedding pictures arriving after three weeks (publication dates) will not be used.

It is suggested that whenever possible, the picture be taken before the wedding so it will be available to run in The Mercury the week following the wedding.

All pictures must be in the office by 11:00 A.M. on the Monday preceding publication.







Adrian Arnold and group.

To get ready for issues facing them in the 1984 General Assembly, members of the General Assembly's Interim Joint Committee on Agriculture and Natural Resources took a look at several sites in western Kentucky that fall under their jurisdiction during a legislative session. Rep. Adrian Arnold, D-Mt. Sterling (left of center), listens attentively as officials of the Breathitt Veterinary Center in Hopkinsville talk about the services they offer. At right is Rep. Keither Endicott, R-Inez, also a member of the committee. — Photo submitted.

Extension agents honored recently

Five county Extension agents for agriculture have been recognized for their tobacco efforts in a program sponsored by the University of Kentucky College of Agriculture and the R.J. Reynolds Tobacco Company.

Michael Carter, Garrard County, Roy Catlett, Shelby County, Robert Huffman, Woodford County, Jack Snyder, Hardin County, and Albert Stamper, Owsley County, received the 1983 R.J. Reynolds Tobacco Company Awards for Excellence in Tobacco Extension.

The five were honored May 17 at a banquet in Lexington. Dr. Charles E. Barnhart, dean of the UK College of Agriculture, and Gerard R. Gunnenhauser, vice president of finance for R.J. Reynolds, presented the awards.

Begun last year, the outstanding county agent awards are part of a million-dollar expansion of UK's tobacco Extension and production research programs which will be funded over a four-year period by a grant from R.J. Reynolds. The grant, announced in August 1981, also provides an Extension professorship, graduate and undergraduate scholarships, tobacco apprenticeships, research fellowships, and study courses for county Extension agents.

Other recipients

Besides the Extension agents honored, other 1983 R.J. Reynolds Extension support program recipients have been announced by the UK College of Agriculture.

Fifteen Kentucky county Extension agents have been selected to participate in a graduate level, three-week short course in tobacco production. They are Rick Greenwell, Washington County; Mike Pyles, Trimble County; Fred Watson, Estill County; Kim Strohmeier, Owen County; John Wilson, Madison County; Dennis Cantrill, Anderson County; David Cooper, Menifee County; John Sparks, Lawrence County; Tommy Yankey, Martin County; Ron Catchena, Montgomery County; Steve Moore, Henry County; Rodney Haines, Logan County; Gary Tilghman, Monroe County; Keenan Turner, Pulaski County; and David Sparrow,Boyle County. In addition, Byron Fagg of Washington County, IN, and Bryson Carter of Gallia County, OH, will participate.

KET writing series wins

The KET-produced "The Business of Better Writing" series was awarded a certificate of recognition from the Birmingham International Educational Film Festival last month.

Recognized was the program "Writing Principles," which focuses on the general principles of writing and fosters the development of a positive and realistic attitude toward writing. Michael Adelstein, Ph.D. and professor of English at the University of Kentucky, hosts the 12, 30-minute programs.

The film festival that awarded the program is sponsored by the Alabama Power Company, Birmingham Public Library and the University of Alabama at Birmingham.

Executive producer on the series was Sid Webb; Vince Spoelker was producer/director. Other members of the crew included Sally Jackson, associate producer; Dennis Busher, floor director; Bob Simmons, John Battcher, Jim Bugay, Gale Worth and Duncan Hart, cameramen; Cal Smith, video; Bob Hutchinson, videotape editor; Roger Tremaine, Walter Scott, audio; Fred Rivers, set design; Janet Whitaker, electronics graphics; Steve Peckham, lighting; Bill Remy, Jenny Wilson, cartoon design; Jo Motsinger, make-up; Mike Griffith, animation.

"The Business of Better Writing" is a KET production.

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Question: Does a person have to read or hear the Bible to have faith?

Answer: Yes, the Bible says, "So then faith cometh by hearing, and hearing by the word of God." We can see by the organization of things in the universe that a supreme being (**God**) exists, but this does not tell us what we are to believe or do.

SUNDAY: Bible Study 10 A.M. — Worship 11 A.M. — Worship 6 P.M.
WEDNESDAY: Bible Study 7 P.M.

Library Notes

Allegiance by Green by Wayne L. Brown. Japanese physician Tomi Nakamura risks his own life in an attempt to save American fighter pilot Michael Andrews, a wounded captive, in a suspenseful tale set in the Aleutian Islands during World War II.

Requiem for a Spy by Alberto Giovannetti. Seeking information about Arab and Israeli plans, the KGB substitutes agent Vladimir Panin for his double, Mossignor Righi, the Vatican observer at the United Nations.

Turner's Wife by Norman Garbo. Writer and war hero Paul Turner finds himself trapped in a labyrinth of cold war politics, international intrigue, revenge and organized crime, when he investigates the murder of his wife.

The First Time I Saw Jenny Hall by Eric K. Morrow. Singer Jenny Hall, commercial artist Steve Potts and their band split their cavortings and loves between their countryside commune and caravan tours of roadside motels and mini-stadiums.

Informed Consent by Neil Ravin. When a doctor switches from private practice to research, he finds himself facing problems with an old flame, the research staff, an investigative reporter and a lawyer with a malpractice suit.

Banker by Dick Francis. When Tim Ekaterin, a young investment banker, arranges a loan for the purchase of a race horse being put out to stud, he finds himself caught up in a complex web of deceit, violence and murder.

Beauty and the Beast by Ed McBain. Beautiful Michelle Harper is brutally murdered, her husband is charged with the crime, and lawyer Matthew Hope handling the case is led into the tawdry world of Gulf Coast "social clubs."

The Virgin in the Ice by Peter Ellis. Brother Cadfael sets out to find a young nun and her two wards, who have disappeared, and comes up on a desperate villain, an unusual affair of the heart, and the possible implications of his own abbey.

Friends and Enemies by Katie Alexander. Christine Brookfield, a young English-woman in love with a German airman, is forced by the outbreak of World War II to choose between patriotism and personal emotion.

The Listening Silence by Marie Joseph. When war robs Sally Barnes, intelligent, sensitive and deaf, of the man and the brother she loves, she turns to a man she has known since childhood for compassion, solace and passion.

Dear Mr. Capote by Gordon Lish. David, an ordinary, successful husband and father, reveals his secret life as an insane killer, bent on stalking and murdering 47 innocent women, one for each year of his life.

The Serpent by David Wiltse. Recently married, Sandy Block, a lieutenant on the New York police, tracks a sadistic psychopathic killer called Tom-Tom, who preys on pregnant women, and discovers that the murderer is stalking his own wife Sheila.

Hunter's Orange by William Dieter. Three hunters and their wives, friends since high school, journey to southwestern Utah for a special buffalo hunt and encounter tragedy, violence, a testing of values and a breakup of old friendships.

Madsellin by Norah Lofts. In 1666, a young woman of royal blood loses her birthright to the Normal conquerors and sets out to reclaim it, regardless of the cost.

Exploit of Death by Dell Shannon. Lieutenant Luis Mendosa becomes personally involved in the mysterious murder of a young Frenchwoman as he and his colleagues at the Los Angeles Police Department investigate a panoply of urban crime.

Fatal Obsession by Stephen Greenleaf. Detective John Marshall Tanner returns to his home town to help his family settle an inheritance, finds himself investigating his nephew's murder, and encounters shocking truths about his family, old friends and his hometown.

Nobody Cared for Kate by Gene Thompson. Seven members of a backbiting, glamorous Hollywood family are aboard a luxury canal barge in the south of France, one is a killer, and San Francisco attorney Dade Cooley must unravel a web of mystery.

Eccentric Lady by Jane Lovelace. Although she prefers to stay at home on her farm, Lady Elizabeth's uncle insists she go to London to search for a husband.

Jewelled Path by Rosalind Laker. Determined to become a fine jewelry maker, an ambitious woman enters the employment of the eminent designer Faberge and finds romance with a man she fears and swears never to love.

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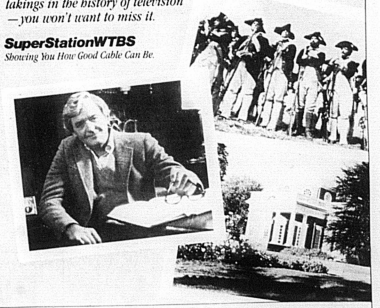

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