

GENERAL NEWS

Kentucky's participation in 'Super Tuesday' questioned

"Kentucky's participation in the Super Tuesday presidential preference primary places an unnecessary burden on Nicholas County's budget," State Auditor Rob Haggage said in a press conference in President's Wednesday.

Calling the presidential primary a heavy Kentucky contest, Haggage explained that counties will have to pay the election expenses and be reimbursed by the state at a later date.

He said that since both state and local governments were financially strapped, this added expense was unfair. It will take an estimated \$3 million to pay Kentucky's expenses for participating in Super Tuesday. The fact that 24,000 state workers are granted four hours leave to vote adds another \$1.5 million to the cost, Haggage continued.

In light of the fact that only 761 persons voted in Nicholas County and the presidential candidates paid comparatively little attention to Kentucky, our participation in Super Tuesday is an experiment that has proven we could be better served to incorporate the presidential primary with the regularly scheduled May primary, Haggage said.

"My opposition to Super Tuesday is simply one of cost," Haggage said. "And at \$4.5 million, Super Tuesday is a luxury that Kentucky simply cannot afford."

"At a time when we are cutting education programs to the marrow, at a time when our state's new transportation system is being mortgaged, and at a time when the health of state employees is a real possibility - not to mention falling behind the curve in paying our people what they are worth - we have just spent \$4.5 million for few votes and a fourth of our registered voters to express their presidential preference," Haggage added.

Haggage commended State Representative Mark Farrow, D-Stamping Ground, for introducing House Bill 827 which incorporates Kentucky's presidential primary with the regularly scheduled May primary election.

Haggage said that Farrow and his sponsor of HB 827, Representative Richard Turner and Joe Clarke, are doing a tremendous service to the state with this bill.

"House Bill 827 will Kentucky over \$4.5 million in real dollars, at a time when we need to recapture every dollar of savings we can," Haggage said.

Haggage and Farrow were joined by Shelby County Court Clerk Bob Carl Perry, an officer of the Kentucky Country Court Clerks Association, who have also endorsed the bill.

Haggage has encouraged officials of each Kentucky county to join him in supporting the passage of House Bill 827.

GRW wins engineering award

GRW Engineers, Inc. a consultant to the City of Carlisle, has received the Grand Award for its entry in the 1988 Engineering Excellence Awards competition sponsored by the Consulting Engineers Council of Kentucky.

The entry, entitled "New Digester Technology Creates Energy Independence," for the Fairfield, Ohio Wastewater Treatment Plant illustrates the application of a flexible membrane cover system for a secondary digester to capture, store, and utilize methane gas for heating purposes.

This system, in service since the summer of 1987, realized a \$300,000 savings in capital cost over installation of an equivalent conventional system. This innovative project has enabled Fairfield to produce, store, and utilize digester gas to provide 100% of its digester heating requirements.

This \$27,000 annual fuel savings in fuel purchase costs would realize a 20 percent savings of approximately \$740,000 at today's prices.

In addition, another \$3,000 annual fuel savings was realized by utilizing hot water from the digester heat exchanger to heat the adjacent 4,000 square foot administration building.

GRW's entry, now eligible for the Grand Concept Award, will be judged at the American Consulting Engineers Council 1988 national competition being held in Washington, D.C. later this month.

GRW, a multi-disciplinary engineering firm headquartered in Lexington, Kentucky, has branch offices in Louisville and Bowling Green, Kentucky and Nashville, Tennessee.

Cole Ford Spring Time Bargains

1987 GMC S-15, Black, short bed, only 10,000 miles
\$6200 tax included \$500 Downpayment
\$142 per month for 60 months 12.49 A.P.R.
24 months or 24,000 mile warranty included in payment

1986 Dodge Aries SE, 4dr, auto, atm/cm, silver
\$5500 tax included \$500 downpayment
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12 month or 12,000 mile warranty included in payment

1985 Ford Ranger, Blue, short bed, 5 speed
\$4500 tax included \$500 Downpayment
\$135 per month for 48 months 13.25 A.P.R.
12 months or 12,000 mile warranty included in payment

1985 Lynx or 1985 Escort Wagon
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2-1984 Escort Wagons with air
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Kathy Hoag, a Community Action van driver in the Harrison County route, displays a new CATS van at the Community Action center in Carlisle. CATS is a rural transportation system established by Community Action. This van is similar to the one Nicholas County will be getting in the near future. -Cris Miller Photo

12B Page 4 - Tax Time 1988 - The Carlisle Mercury

Workers Should Receive Forms W-2 Before February 1

Employers are required to supply each of their employees with Form W-2, Wage and Tax Statement, by January 31. Taxpayers who have not received their Form W-2 by that date should contact their employer and request the form, the Internal Revenue Service says.

Taxpayers who do not receive the form by February 15 should notify the IRS. When contacting the IRS, taxpayers will be asked to provide the employer's name, address and social security number or employer identification number. Having this information available on the first contact, IRS adds, will prevent the employer from being notified of the error and for taxpayers to call again.

Taxpayers who were employed during 1987 should receive the form, even if they had more than one employer or worked for a particular employer for only part of the year. Taxpayers should be aware that if they leave their jobs they may request that their employers give them their Forms W-2 within 30 days after they leave.

The Form W-2 is important, not only because a copy of it must accompany the tax return, but also as a permanent record for the taxpayer, the IRS said.

The form lists the wages paid, the amount of federal income tax withheld, social security tax withheld, any uncollected employee social security tax on tips, advance earned income credit payments, and the cost of security number or employer identification number. Having this information available on the first contact, IRS adds, will prevent the employer from being notified of the error and for taxpayers to call again.

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Most information contained in this supplement has been provided by the Internal Revenue Service.

Child and Dependent Care Credit Can Aid Working Parents

Parents who pay someone to care dependent's care was incurred, and (2) for a child or dependent while they must have paid over half the cost of work or look for work may qualify for maintaining his or her household, a special tax credit, the Internal Revenue Service says. This child and dependent care credit is available to parents of a dependent child under 13 years of age and only for payments to babysitters or a spouse or dependent who is mentally or physically incapable of self-reliance and for this service.

This credit is available to married couples who both work part-time or full-time, or are actively looking for work, and file jointly. If one spouse works full-time and the other works part-time, it is a full-time student or is disabled, he or she is also eligible for the credit, according to the IRS.

The credit may also apply to a non-divorced or separated parent who has custody of a child who is under 13 or physically or mentally incapable of self-care, even though the parent may not be entitled to a dependency exemption for the child. The parent claiming the credit must, however, have custody of the child during the year, and must be the other parent. A married person living apart from his or her spouse for at least six months of the taxable year is eligible for the credit if a separate return is filed.

Percentage Varies

The credit is from 20 to 30 percent of eligible expenses, depending on the taxpayer's adjusted gross income. The maximum credit that may be taken is limited to \$200 for one qualifying person and to \$400 for two or more qualifying persons.

To qualify for the Child and Dependent Care Credit, a taxpayer (1) must have been generally employed or in active search of gainful employment when the expense for the child or

INVESTMENT INCOME

HERE'S A NEW TAX LAW TIP

Generally, the new tax law requires children and other dependents to file tax returns for 1987 if:

- they have any investment income, such as interest on savings, and
- this investment income plus any wages is more than \$500.

Publication 922 contains detailed information. To get one, call the IRS Form number in your local telephone directory.

TAX TIP

PROCTOR W. BLAIR

CERTIFIED PUBLIC ACCOUNTANT

117 LOCUST STREET
CARLISLE, KY 40311

(606) 289-7309

TAXPAYERS with dependents

By planning with your 1987 income tax return, you may be able to take advantage of the new tax law provisions that allow you to deduct up to \$2,000 of tax on the interest on a new \$10,000 loan for the purchase of a new car. This deduction is available for the first four years of the loan, and is available for the first four years of the loan. This deduction is available for the first four years of the loan, and is available for the first four years of the loan.

TAX TIP

ST. PAT'S... Savin' o' the Green

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