**VITA offers income tax assistance to community**

By STEVE THORN
Daily Staff Writer

Two words that strike fear in the hearts of hard-working Americans: The month of April. Many view April as the most stressful month of the year. The stress increases for those who must pay their taxes. Compiling income tax data will not replace baseball as the great national pastime, but it does have to be done.

If individuals do not want to be those who file their own returns, the Income Tax Assistance program is available. As a community service program, provided by the Internal Revenue Service, the program offers free counseling to low-income groups, senior citizens, college students and anyone suffering from tax worries.

"The majority of the people who come to us simply don't understand how to fill out the forms," said Tom Martin, a Cal Poly senior in accounting and the student coordinator for VITA on campus. "We get a lot of questions about return and earned credit policies," said Martin.

Besides their problems, Martin recommends students bring their W-2 and--when they visit a VITA volunteer. W-2 is a statement from employers of the wages and other compensation paid to each employee and the amounts withheld from the pay. Those who worked for more than one employer during the year, should have more than one W-2 form.

"Your employer should send you a W-2 form," said Martin. "If it doesn't, jump on him to do so."

Individuals who earned more than $4,000 last year are required to file. Nevertheless, many students or living in apartments or homes are required, regardless if they made enough money. The state has a renter's credit which is a refundable credit," said Martin. Regardless of whether students pay taxes or not, they could get $20 back through renter's credit. To receive a refund, individuals must meet the following qualifications:

1. As of March, the applicant must live in a principal residence.
2. The applicant must pay property taxes (i.e., students are excluded.)
3. The applicant lives with the same family member during the tax year.
4. No public assistance (welfare, food stamps, etc.)

Another tax benefit college students should take advantage of is earned credit on line 15d.

"Married students have a set of questions about earned income, particularly if they have child support, and dependents," said Martin. The following qualifications are required to receive credit:

1. The presence of a household for you and your dependents.
2. If you are married, you must file the return as a joint return to show income, exemptions and deductions of both spouses.
3. You have to earn less than $50,000 ($75,000 receives.
4. Earned income credit can be received for the first 1,200 earned.
5. Students have to file an ending amount of $3,400 or more.

"Students who have tax problems handled by a private firm or VITA, the publications should be in the possession of anyone who is beginning to file their return," said Martin.

One is the 1987 edition of "For Students" published by the Department of Treasury. The 1987 page publication features legislation which has passed and provides guidelines on how each should look when received.

The state has its own smaller, smaller, smaller than the income pages, with important information for filing.

As of April 1, the superintendents of all year round. The state has its own smaller, smaller, smaller. The 1099 form, which is an important change in child support benefits for those who use state energy.

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The most depressing day of the year

In this country, it would have to be Valentine's Day. Traditionally, this day is the true hallmark of love. However, for many people, it can be a day of loneliness and depression.

Valentine's Day is a day that is celebrated by people all around the world. It is a day when people express their love and affection for each other. However, not everyone feels the same way.

For some, Valentine's Day is a day of hope and love. For others, it is a day of sadness and loneliness. Some people feel embarrassed or ashamed of their feelings for others, while others feel comforted in their loneliness.

There are many reasons why someone might feel this way. Perhaps they are afraid of rejection or are too shy to admit their feelings. Perhaps they feel that they are not good enough to love or be loved. Whatever the reason, it is important to remember that feeling this way is not uncommon.

It is important to reach out to those who may feel this way. Whether it is through a phone call, a letter, or a simple act of kindness, it can make a big difference. Remember, you are not alone. There is always someone who cares about you and wants to help.

In conclusion, Valentine's Day can be a day of joy and love, as well as a day of sadness and loneliness. It is up to us to decide how we will choose to experience it. If you are feeling down, reach out to someone who can help you. If you are reaching out to others, be kind and understanding. Together, we can make Valentine's Day a day of happiness and love for everyone.
The silly typos got him in the end

Last Wednesday morning was just like any other morning. Until then I had the phone up, and the voice on the other end was not what I expected. It was Lew Cryar. Lew Cryar is a Cal Poly graduate who has moved rapidly up the ladder of success. He was a good friend of my father who was the head of the English department at the University of Oregon.

Okay, so what am I getting at? Well, Cryar is an unbelievable student of the dance. He met me up in Poly, and he also had a job lined up for me when I arrived.

Now, he was coming through for me again. He had recommended me to the sports editor of the Eugenia Register-Quard, and 1 spoiled us wrong. Just really busy. I guess I neglected. "

"You think this constitutes enough attention for proofing," said Cryar cooly.


"Go how's the weather down there?" asked Cryar trying to change the subject.

"It's sunny," I said in a monotone. Actually, it was very cloudy. "We're going to have a good day," said Cryar, and he hung up.

I'm going to call a doctor. As sure as I start to think, I get an idea. I am not able to fire a letter off to a potential employer without going over it.

Imagine there are a lot of mediocrs writers out there who are at least competent enough to proof read their work or at least seek employment—and now have found a job.

I thought about writing back to the Register-Quard, "letter owning through the aport." I read my writing from last year and liked them. He sent me a letter two weeks ago asking me if I would be interested in working there this summer. I wrote him back saying yes, I was interested.

When I realized it was Cryar who was calling from Oregon, I had a pretty good idea what he wanted to talk about.

"I talked to Blaine Newnham yesterday," said Cryar surly. "He asked me what kind of a guy I was trying to be."

"I said I didn't understand."

"Tell me in the news you had two typos in it," he said. "And one of them was the name of the paper."

"That's right," I added. "I really did. I put one too many hyphens in the Eugenia-

Use money power

Even though we could never prevent the political and economic forces that shape our lives, the students of Cal Poly have never been afraid to search themselves into any kind of commitment.

Many students are being forced to find new housing, and the city council is trying to streamline the process. The city council is trying to streamline the process. Some people are finding new housing, and others are having to pay more for the housing they want to reach.

Let's say 20 percent of Cal Poly is affected. And the average rent increases 800. If you are going up 800 feet per month, you'll have to pay 800. We have San Luis Obispo about a month ago.

Now we have 5,000 people who aren't affected. That's a lot of money to lose or pay more for the housing we want.

If all the money spent by students and their parents (especially at Poly and graduation) is counted, it probably would run into the tens of millions of dollars. You can see how important our money is to San Luis Obispo. If the city council would not affect us, it could be a lot.

The main reason the housing limits are being enforced is because of the problems from some of the residents of San Luis Obispo. Where do the residents have to go? They have to go to Las Vegas, Napa, Miami, or any other city. But now that they are moving, the city council would not affect us. It could be a lot.
Take warning before purchasing life insurance

By LAURA CHIURTMAN
Daily Staff Writer

Buying a piece of the risk may be unnecessary for those who do not know much about life insurance.

All pros. Paul Curtis said he was approached by a hard-selling life insurance salesman last year. He said he was called by the salesman and went to be talked to him. "When I went to there to talk to him, he really hit me with the pressure to buy. He wanted me to make a commitment that day," Curtis said.

"If you tell them you want to talk it over with your dad, they'll give you a comeback like, 'You're in college now and you can't depend on your parents to make all your decisions'," he said.

Curtis was called again this year and his roommate also has been called. He said he feels students should be aware that these high-pressure life insurance salesmen are working their way among the students.

Another person who also believes students should be aware of high-pressure insurance is Jeff Forreat, an insurance salesman. Forreat is a 1977 Cal Poly graduate.

"There is a big difference between going in to educate people about insurance needs and going in to blow them over and get them to buy that day," Forreat said.

He said people need to be totally aware of what they are buying. According to Forreat, there are two basic types of life insurance.

Term life insurance offers pure protection only. A person pays a monthly premium for a beneficiary to collect a certain amount—called the face value. The premium increases as the person gets older and there is a higher risk of death.

Whole life insurance combines pure protection with an investment element called the cash value. A person pays a monthly premium for a beneficiary to collect a certain amount—called the face value. The premium increases as the person gets older and there is a higher risk of death.

Forreat said students should be wary of plans students and should watch the premium switch section of the policy.

"When I was in school, I was very young and I didn't know what I was doing," Forreat said.

"People used to come to me and say, 'I bought this policy and I want to stop that,'" Forreat said.

Paul Dempsey, business administrative professor who has taught insurance for five years, said the policy should be designed to fit the students' needs for the future.

"People must look at themselves and say, 'Do I believe in the insurance?' Dempsey said.

"I believe in my insurance. I believe in it. They think they don't need it, but it could be better invested elsewhere," Dempsey said.

"People who need the most insurance are those who are young. Why not let us understand what the best thing for people to do is rely on it and be prepared for the future," Dempsey said.

"Some insurance policies are very very profitable, but definitely not for students," Dempsey said.

"I think the students should be aware they are going to be approached by people who are not going to be helpful to them," Dempsey said.

"People who are not going to be helpful to them need to be careful," Dempsey said.
Canada bills USSR for search

**U.S.S.R. and Canada**—Canada's foreign minister said yesterday the United Nations will ask the Soviet Union to pay $6 million in damages for searching Canadian waters.

The Ottawa government will ask a panel of experts to determine the extent of the damage, a statement by Mr. Foreign Minister John Diefenbaker said.

Premier Donald Johnson also said the Canadians will demand that the United Nations accept "an appropriate term of recognition of the right of the police to search and seize".

The U.S.S.R.'s defense minister said Canada has officially concluded the U.S.S.R.'s "industrial espionage" probe.

The Canadian government said it has decided to file a claim against the U.S.S.R. for the loss of $6 million in damages.

**WINDSOR—**A commentator program that would have set up the delivery of airline tickets to these making reservations agencies to avoid being killed by air travel agencies.

Postal Service officials, declining to be publicly identified, said they had hired lawyers to develop a strategy to fight the program. But they said the airlines, which depend on travel agents to sell tickets, now realize that they, too, are vulnerable.

The program would have made it unnecessary for a traveler to visit a travel agency to pick up his airline ticket.

**MONTREAL—**Elevated ticket issuing schemes ticket issued.

The professional hairdressers, which sell tickets under a new plan, they pay a small charge per ticket to the airlines, which might have resulted in savings for travelers.

Under the proposed program, a traveler would call the airline to make a reservation, as often happens now. The airline would pay a small charge per ticket to the issuing station, which might have resulted in savings for travelers.

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Poly wins two, stays alive in CCAA race

BY JANIT KRIESEMEYER
Daily Sports Editor

If you passed the Main Gym Friday night you might have thought UCLA was playing USC for the Head Coach title.

A crowd of 1,060 vocal fans filled the gym to watch the Mustangs edge Cal State Northridge 94-81.

The Mustangs handed Northridge its first conference loss and kept themselves in the race for the CCAA crown. Saturday Poly hosted the University of California at Riverside in another conference match.

Poly had no trouble defeating the Highlanders, 10-06 as they dealt Northridge its seventh conference loss. Northridge has yet to win a CCAA match.

With six players sick with the flu, including three starters, and one free throw man Bob Nicholson out with a fracture of the leg, Poly played one of the most entertaining games it has all season.

The Mustangs led the Matadors throughout the contest except for one in the first half when Northridge pulled ahead by one point. The Mustangs used an effective five defense against Northridge that kept the Matadors exhausted forcing them to take outside shots. With any other opponent this technique could have been devastating however, the Matadors managed to stay close because they can shoot well from 30 feet out.

"We played the best defense we have ever played," said Forward Neil Warren. "We knew exactly what they were running—a passing game. We had been practicing the zone defense for four days this past week."

The crowd played a key part in the Mustangs victory says Coach Emi Wheeler. When Northridge had possession of the ball and the Mustangs set up their zone defense the fans were on their feet chanting and yelling their encouragement.

"The crowd was great," said Wheeler. "In the nine years that I have coached here, I have never seen a group of fans like them. They were really behind the team."

Against Riverside, Poly played out to an early lead, outsoring the Highlanders 26-14 in the first five minutes of play. Riverside, having only six players in the game, also fell to Poly's zone defense. Poly used a really deep and speedy offensive game with the players scoring many of their time scrambling for loose balls.

All Mustangs got a chance to play in the game with each scoring over two points. Forward Bert Pentecki had the game high with 13 points. He was followed by center Paul Mills, 12 and Louis Cohen, 10. Cohen took top scoring honors in the Northridge match connecting on 17 points. Mills had 11.

Poly posted a 6-1 record with three more league games to play. The Mustangs must win two of their remaining games to qualify for the championship tournament. Poly plays Cal State Dominguez Friday night in the new East Gym.

Famous Cookbook Sale

El Corral Bookstore saves you more than 20% on selected titles of:

Betty Crocker
Better Homes & Gardens
and
Sunset Cookbooks

on sale Feb. 13 - 17

Be a good lover.

Love carefully.
More women athletes applying to Poly

Poly's women's gymnastics team finished second in a meet at Diablo Valley College in Pleasant Hill. The host DVC Vikings won with 158.90 points scored by the Mustangs in third place and Santa Rosa JC with 158.67.

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The all around. Mustang Renee Williams was second in the balance beam and third in the floor exercise. Sandy Montgomery placed third in the uneven parallel bars. The Mustangs will be in action on Feb. 28 at U.C. Santa Barbara in a 6 p.m. match in Crandall Gym.

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Wrestlers ranked ninth

Cal Poly wrestling coach Vaughn Hinchon doesn't worry about whether his team will win the PacWest Eastern Division championship.

The 132-pound Mustang Andrew Alexander won his second consecutive championship at the University of Utah last week. However, Poly finished 113th in the team standings.

The 132-pound Mustang Andrew Alexander won his second consecutive championship at the University of Utah last week. However, Poly finished 113th in the team standings.

The Mustangs have won the last five Pacific Coast Wrestling Conference championships and are in the heavy favorite for the title this year. They'll have to come for it at San Jose State.

The Mustangs won eight of the ten bouts against San Jose State. The big upset of the meet came when Robert McAllister announced that he had registered a fall over Poly's Steve Cooper. San Jose State's other points came against freshmen where Ralph Moss and David Jack.

144-pound Kevin Bellمان won his sixth match in a row, heeling him planning home cook.

COOK BOOK SALE - Bring your moms, personal selling of the book starts Feb 13 at Crandall Gym.

The conference's Valentine's Day program will be at 5:30 p.m. in the Crandall Gym.

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Announcements

SPORTS

April 17-18, 1978

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Board applications due

Applications deadline for board members for the University Union Board of Governors (UU/UGO) is today at 11 p.m. in Administration Building III.

Applications may be picked up and dropped off at the information desk at the second floor of the student Union.

According to June Hills, UUGO alternates, there are currently ten positions available, five two-year positions and five one-year positions. The applicants’ acceptance into the 1978 class will be based on a group interview and their ability to fill the responsibilities of a board member of UUGO. All prospective members are urged to attend tonight’s meeting to hear more about the responsibilities of board members.

Group meetings may be scheduled for the first of March and March 9, both of which will be held in the Administration Building.

Energy contest is underway

Over 100,000 dollars in seven U.S. cities will be in the line of “UUGO Vision,” a contest being sponsored by the School of Architecture and Environmental Design. The objective of the contest is to determine alternate sources of energy for the year 1988.

This contest is not only for architecture students but also for faculty, professors of architecture and environmental design. Those who are encouraged to participate, “The UUGO Vision contest is a two-part competition and anyone who has been involved in the competition must meet the requirements of the contest.”

The prize money is a contribution of the “Theater of the Environment” now group of environmental architecture students at the University of Illinois, which originally acquired the money for the completion of the simulated residential environment entitled “200 Vision.” This group of people under the direction of Kobarg and Regassi hope that this contribution will make the Vision a continuing endeavor.

According to Kobarg, UUGO architecture “Future, interdisciplinary, and appropriate technology.” The “New Possibilities” was, a travel exhibition for appropriate household technology from the state office of Appropriate Technology in Berkeley, which will be on display February 9 and 10 to promote the contest.

LUNG determines how much is charged off campus for room rental among other things. The people selected will be part of a governing board of 14 members. Fifteen are members of the student government and 14 members of the student government are non-academic student representatives, two academic student representatives, and one faculty representative.

Applicant groups are currently being selected by a committee of the UUGO.

Energy contest is underway

One hundred dollars will be paid to the student and two one-year memberships to the student Union.

Entries should be submitted to the University Union by 10 a.m. on Tuesday, February 20. All entries are required to be in the form of a written paper or a presentation. The winner will be announced on March 9, 1978, in Administration Building III.

Volunteers needed

Senior Citizens in San Luis Obispo will not be forgotten on Valentine’s Day; Student Community Service Volunteers are sponsoring a Valentine’s Day event for the elderly at the Aladdin Hotel on Monterey Street.

Local senior citizens will enjoy the food and entertainment beginning at 5 p.m. on Tuesday, February 13. The students are needed to help with the party. Those interested in helping should contact the S.C.S. office in UU 116.

Senior Citizens is an ongoing project of S.C.S. which provides social and recreational activities for the aged through student volunteer participation. Weekly visits, monthly group activities, and monthly group activities beyond the seniors’ normal environment, and through a volunteer relationship of an adult volunteer with a student within the adoptive grandparent program.

Young Ideas

Life insurance plans for young Luthers who want to get a head start on their future. Here’s the idea. A life insurance plan from Aid Association for Lutherans for young people between the ages of 16 and 34. As a gift for the young adult. It’s a gift for young newlyweds. For the young, young couple, just starting $10,000 of life insurance that provides a base on which to build a secure financial future. Agreed with Terminal Disability. One that can easily be changed, cancelled and added to in future years.

Young Lives for Lutherans. From Aid Association for Lutherans. Thinking young.

After you’ve chosen a gift at Riley’s for your Valentine (or Valentines...we’ll never tell), use this page for gift wrap. Waste not, want not...even in love.

RILEYS university square