Flood exercise tests players and procedures

by Blanche H. Fong, PA

The St. Paul District Emergency Management Division sponsored a command post exercise (CPX) on Jan. 28 to simulate the occurrence of a flood emergency operation.

The eight-hour exercise was held at the U.S. Army Reserve Center in Fort Snelling, Minn.

Approximately 90 persons participated (either actively or as observers) in the CPX, including representatives from various federal, state and local government agencies.

According to natural emergency planner Lynn Cuyler, the CPX had five objectives. The first objective was to exercise district flood emergency elements by simulating the occurrence of a flood emergency operation.

The second was to interact with participating flood emergency agencies both at the flood area and the district level.

The third was to test flood emergency contracting procedures.

The fourth was to test procedures for controlling inventories of equipment and materials such as pumps and sandbags.

The fifth objective was to test reporting procedures of flood area field offices and the district’s emergency operations center.

THE SCENARIO

The CPX involved many district employees including flood area engineers and their assistants, reconnaissance and technical field teams and district office support elements.

The exercise used the Red River of the North 1979 flood as the basis for a scenario with preplanned message and activity inputs.

An exercise control group guided the activities of the CPX and served as a contact for all emergency agencies and interests external to the district.

The control group also monitored the participants in an effort to identify weaknesses and strong points of flood-fighting activities and operations.

The flood scenario was greatly condensed during the CPX so that a major portion of the flood occurrence could be experienced by the participants. Each of the six days of the flood occurrence were compressed into about one hour of the exercise.

THE MESSAGES

There were 180 messages injected into the exercise by the control group. Each message was monitored to ascertain the actual response from the participants, as compared with the anticipated response.

(See page two)
Flood exercise
(From page one)

The messages came fast and in bunches. For example, between 9 and 10 a.m. there were 24 messages and between 1 and 2 p.m. there were 36 messages relayed to the participants.

Samples of messages include:
* One received by an area engineer of a current National Weather Service forecast indicating that three feet of levee will be needed to protect against flooding at Lisbon, Grand Forks and West Fargo, N.D.
* One received by an area engineer from the mayor of East Grand Forks, Minn., for one million sandbags for levee construction.
* One received by an area engineer from NBC TV that the television network heard that Baldhill Dam has failed and requests a good location to film the catastrophe when it reaches Valley City, N.D.
* One received by an area engineer from a sub-area engineer for rainsuits and boots needed for Corps employees.
* One received by an area engineer from a sub-area engineer that a storm sewer mainline has collapsed at Riverside Park in Grand Forks, N.D.; water is being forced through the sewer by water pressure from the riverside of the levee.
* One received by the district emergency operations center from a citizen of East Grand Forks, Minn., of looting occurring in the flooded area of the community.

With the help of a map, (from left to right) Fremont Jewell, Kelsey Willis and H. (Bud) Johnson identified communities with rising flood waters during the exercise. (Photo by Lyle Nicklay, AS-P)

THE EVALUATION

An evaluation is currently underway to assess the validity and effectiveness of the exercise format and operation.

According to Ben Wopat, chief of the Emergency Management Division, the evaluation should be completed soon.

The next deadline for all articles to be submitted to Crosscurrents is March 24.

CROSSCURRENTS is an unofficial publication authorized under the provisions of the AR 360-81, published monthly by offset press for employees of the St. Paul District. Views and opinions expressed are not necessarily those of the Department of the Army. Address mail to: CROSSCURRENTS, ATTN: Public Affairs Office, U.S. Army Corps of Engineers, St. Paul District, 1135 U.S. Post Office and Custom House, St. Paul, Minnesota 55101. Phone: (612) 725-7505.

Commander
Public Affairs Officer
Editor and Photographer

Col. William W. Badger
James E. Draxts
Blanche H. Fong
Co-worker is engineer award nominee

St. Paul District employee William W. Spychalla, a civil engineer with the Planning Branch, was recently selected to be the North Central Division nominee for the Third Annual Federal Engineer of the Year Award Competition sponsored by the National Society of Professional Engineers (NSPE).

The Corps of Engineers is participating in the competition along with many other federal agencies.

An NSPE evaluation panel will screen the applicants and select an outstanding engineer from each participating agency.

From the agency winners, one engineer will be chosen to receive recognition as the Outstanding Engineer of the Year in the federal government during 1981.

Spychalla was selected on the basis of his engineering achievements, professional and technical society activities, training and awards during the past three years.

In addition to his duties as project manager for the Sheyenne River Flood Control Study, he is currently assigned as acting chief for the Advance Planning Section.

Controversy arises over bulletin board articles

by Vera Golenser, ED-ER

Over the past few months, controversy has arisen over the content of the Federal Women's Program (FWP) bulletin boards.

Both proponents and opponents of women's rights have complained that the articles (notedly, those which didn't endorse their beliefs) are offensive.

The purpose of the bulletin board articles is not to offend, but rather to heighten awareness of and lend discussion to issues affecting women.

To deal most effectively with daily events, it is important for us to be aware of and understand how larger social issues such as rape and the "superwomen/supermen" mystic affect women and are reflected in many areas of our lives, both personal and work-related.

It is not our intent to generalize and stereotype men into categories such as rapists, wife abusers, egotists, etc., nor women as "supermoms," bra burners and men haters.

By definition, the FWP is pro-women's rights: we are mandated to take steps which will improve the work environment and achieve equity for women in all areas of employment (including recruitment, placement, promotion, training and development, recognition, status and pay in all positions and at all grade levels).

The articles which appear on the bulletin boards do not always represent the views of the FWP; however, they do provide pertinent information on what and how issues happening in the world impact women.

Constructive criticism or rebuttals can make a valuable contribution by adding insight into issues.

Graffiti, on the other hand, is destructive not only to property but also to the St. Paul District's professional image.

I strongly encourage interested readers to submit opposing or supporting articles or written opinions to me in the Environmental Resources Branch.

Names need not be signed. I reserve the right not to post inappropriate articles.
Too much stress can make you miserable

What is stress? It's pressure from outside that can make us feel tense inside. Some stress is a part of daily life; it affects everyone. Certain kinds are actually helpful. But too much stress on your mind and body can make you miserable.

Stress, and how you handle it, affects your health and happiness. If you allow it to build up, stress can sometimes produce tensions serious enough to interfere with your normal daily activities.

CAUSES OF STRESS

One of the main causes of stress is change—especially sudden or disagreeable change.

Examples of stress-related changes include personal loss (e.g., death of a loved one, loss of friends, separations), a major illness or accidental injury, change in life-style (e.g., sudden financial gain, big promotion), job changes (e.g., trouble at work, new job), money problems, family changes (e.g., pregnancy, family responsibilities) and retirement.

ANXIETY

A result of tension is anxiety—that worried, "uptight" feeling. It is a vague fear that something bad or unpleasant is going to happen, even if there's no real threat.

Anxiety may result from holding back feelings we can't cope with or understand; or it may grow out of a conflict between what we'd like to do and what we think we ought to do.

The most common signs of anxiety are nervousness trembling, dizziness, pounding heart, inability to slow down or relax, abnormal eating habits and troubled breathing.

Everyone has a certain amount of anxiety. To a degree it's a natural, helpful response to stressful or threatening situations.

But prolonged anxiety can lead to serious problems, such as ulcers, high blood pressure, inability to enjoy life and the world.

DEPRESSION

Another result of tension is depression—that "sad and blue" feeling. It's a feeling of sadness or disappointment that leads to apathy and withdrawal for no specific reason.

Depression may result from frustration, the inability to live up to expectations, or from a disappointment or compromise.

The most common signs of depression are fatigue, sleeplessness, inability to concentrate, restlessness, boredom, lack of interest (in food, sex, life in general), feelings of worthlessness and hopelessness.

Prolonged depression may cause such physical symptoms as headache or weight loss, or may lead to drug or alcohol abuse.

Some depression is normal—a reaction to the reality that what is often falls short of what's hoped for.

But prolonged depression is a serious problem. Long-lasting feelings of worthlessness and isolation can lead to suicide.

WHAT YOU CAN DO

You can do a lot to keep tensions within reasonable limits.

See your doctor. A check-up is always important, especially if you're busy.

Talk it over. When tensions build up, discuss the problem with a close friend or with people involved.

Exercise regularly. Any favorite sport will help you let off steam and work out stress.

Plan your work. Learn to use your time and energy more efficiently.

Take a break. A change of pace, no matter how short, gives you a new outlook on old problems.

Learn to relax. Just a few minutes of peace and quiet every day make a big difference.

Be realistic. Set practical goals and expect to be successful.

Avoid stress. Plan to avoid too many big changes coming at the same time.

COMMON QUESTIONS

How can I help someone who's under a lot of stress? An understanding listener is a great help.

Are some people more likely to be bothered by stress? Some people seem less able to cope well. For example, over-protected children may not learn to deal with tension.

If anxiety and depression are so common why get concerned about them? Because they can make you miserable and are hard on the people around you.

GOOD WILL is felt on the recent blood donations to Red Cross from John E. Esslinger, Marvin L. Pedretti, Luke W. Smith and William R. Wolfe, all from L/D 10.

DEEP SADNESS is felt on the death of retiree Irving C. Seland, resident of St. Louis Park, Minn., on Dec. 21, 1981. He worked at the St. Anthony Falls Sedimentation Project Office for many years until his retirement in June 1980.

CONGRATULATIONS go to retiree Stephan Sysow-sky, resident of St. Paul, Minn., on recently receiving the Golden Diploma of Engineering. The award from the Montana University School of Mining Engineering in Leoban, Austria, where he received his Doctorate of Engineering in 1980, honored him for a half century of work in the engineering profession. Tyowsky worked from August 1956 to September 1976 with the St. Paul District. He is presently a senior hydraulic engineer with Edwards and Kelcey, an engineering firm in Minneapolis, Minn.

FOND FAREWELL and best wishes go to the following who recently retired: Roger W. Loe-sel, 2nd assistant engineer on Dredge William A. Thompson, on Jan. 15 after approximately 31 years of federal service; Gale O. Potter, tender operator on Derrickbarge Hauser, on Feb. 1 after approximately 29 years of federal service; and Roy C. Ott, striker on Dredge William A. Thompson, on Feb. 1 after approximately 32 years of federal service.

FOND FAREWELL and good luck go to the following who recently left the Corps: Lt. Robert Route, EM (transferred to South Korea); Lt. Charles Whelan, SO; Thomas X. Sobolewski, ED-GH; Lorilee K. Kroyer, ED-D; Ednajo F. Hill, ED-GH; Ann E. Mayhew, ED-ER; Salvador S. Acosta, ED-ER (transferred to the U.S. Air Force); Jeffery D. Weisensel, ED-GH; Connie P. Cooper, CO-RF; Becky A. Klodo, ED-D; Kandis L. Wendt, ED-D (transferred to the U.S. Navy); Julie A. Burns, EP (transferred to the Internal Revenue Service); Cathie N. Hurkmans, CO-C; and Brenda M. Eaton, ED-GH.

CONDOLENCES are extended to retiree John Wielde on the death of his wife, Verna M. Wielde, age 69, on Feb. 22. Graveside services were held in La Crosse, Wis. John Wielde was chief of the Maintenance Branch before his retirement over 10 years ago; he resides in West St. Paul, Minn.

AROUND THE CORPS

IN NORTHERN CALIFORNIA, the San Francisco District assisted the Federal Emergency Management Agency with reconnaissance and restoration efforts after a devastating storm on Jan. 4 dumped up to 16 inches of rain in some areas, causing flash floods and mudslides in a 12-county area.

IN WASHINGTON, D.C., the Baltimore District provided salvage and recovery assistance to a commercial airline crash in the icy Potomac River on Jan. 13 with three debris removal boats, two barges and several contracts for additional salvage operations. The Corps’ Cold Regions Engineering Laboratory in Hanover, N.H., also provided an experimental ice-penetrating radar mapping system to help locate debris.

IN WASHINGTON, D.C., two Corps employees, Lt. Col. Herbert L. Hillir and Arnold Iven-ner, died in the crash of Air Florida Flight 90 on Jan. 13. Both men were assigned to the Office of the Assistant Chief of Engineers and were enroute to a conference at MacDill Air Base in Tampa, Fla.

IN THE JAPAN DISTRICT, Jichin-Sai, a Shinto rite to bring peace to the earth, is performed as a ground-breaking ceremony on construction projects. The rite is performed to inscribe the safe completion of the project being undertaken, to purify the site and to ask permission and protection of the god or spirit of Chi-no-kamisama. The rite involves the Corps and other government agency project coordinators, the project’s future owners and users, the construction company and sub-contractor representatives, a Shinto priest, special purified sake, salt, rice and branches of the sacred sakaki tree.
Incentive awards

Outstanding Performance Rating & Sustained Superior Performance Award:

Kevin V. Cook, ED-PB
Thomas E. Raster, ED-PB

Sustained Superior Performance Award:

Carl W. Stephan, ED-PB
Donald Powell, ED-PB
Ben Wopat, EM

Quality Increase:

Janice H. Graham, ED-GH

Special Act Award:

Starkey Grove Jr., CO-PO, for his efforts as project coordinator on the replacement of obsolete cranes at nine locks and dams on the Mississippi River.

Robert A. Anfang, ED-ER, for his efforts as acting chief of the Environmental Analysis Section from April 1981 through November 1981.

Sheldon E. Fox, Message Center, for his efforts as an equal employment opportunity counselor from 1971 through 1981.

Certificate of Appreciation:

Presented to Brian J. Flesche, DC-M, from the U.S. Coast Guard for his efforts during the Marquette-Joliet Highway 18 Bridge crisis affecting navigation on the Mississippi River in 1981.

Suggestion Award:

Roy Jetter, I/D 10, was granted $55 cash award for an adopted suggestion which proposed that ceiling fans be installed for circulating hot air during the winter and cool air during the summer.

Robert P. Mike, CO-A, was granted $25 cash award for an adopted suggestion which proposed that the Corps equip leased CSA vehicles with both first aid kits and fire extinguishers.

Donna S. Kell, CO-RF, was granted a $25 cash award for an adopted suggestion which proposed that a form letter be preprinted to send to permit applicants in order to get additional information from them.

You are urged to read

by Joan Schmidt, AS-L

John Cotton Dana's "12 rules on reading" reminds us all to read:

(1) Read; (2) read; (3) read some more; (4) read anything; (5) read about everything; (6) read enjoyable things; (7) read things you yourself enjoy; (8) read and talk about it; (9) read very carefully some things; (10) read on the run most things; (11) don't think about reading, but (12) just read.

Also, there is more to read in the district's technical library than engineering and hydrology.

Secretaries, typists and students are all welcome to use the library's collection.

If you need to find information relating to career development, management or office innovations, do no overlook the magazines available in the library, such as Collegiate Career Woman, Today's Office, The Office or Women in Business.

Or read for pleasure! The library has started a paperback collection including fiction, mystery and romance. Donate some of your unwanted paperbacks to the collection.

There are also many popular magazines like Audubon, Consumer Reports, GEO, Natural History, Smithsonian, Sporting Classics and Time.

Before the warm spring days entice you outdoors, spend a lunch period in the library or check out a book or magazine. Just read.

Library hours effective Feb. 22 are Monday–Thursday, 8 a.m. to 4:30 p.m. and Friday, 12:30 to 4:30 p.m.
If you have any questions, call me at 725-5921 in Room 1120.
Part-time co-worker is ROTC member

by Phil Campbell, EE

Have you noticed an addition to the parade of women’s fashions at the St. Paul District? It is a sharp and new look and we like it!

This new look has been introduced by Maria Brown, a part-time member of the Equal Employment Opportunity Office.

The new style that Ms. Brown has brought to the district is the uniform designed for the U.S. Army Reserve Officers Training Corps (ROTC).

She joined the University of Minnesota last fall and also enrolled in the four-year ROTC program.

ROTC is a five-hour per week program consisting of two courses. On Tuesdays, Ms. Brown usually appears in her olive drab “fatigues,” to attend three hours of Military Formations, a drill on formations and calesthenics.

On Thursdays, she is seen in her class uniform, which is for parade formation and is worn in a two-hour class of Military Science. Basic field tactics are studied along with exercises in map reading.

The highlight of this class is working with the M-16 rifle and the gas mask. The cadets are required to be able to break down and reassemble the M-16 in one minute, and to put on the gas mask in nine seconds.

Periodic tests are given to monitor the cadet’s progress and is the basis for promotion.

Ms. Brown has advanced to an E-3 status. Only four out of 300 cadets have made this achievement, and only 10 have reached an E-2 status.

Snap into

....the St. Paul District 1982 Amateur Photographic Contest. Get the details from the Public Affairs Office at 725-7505.

Volunteer:

+ American Red Cross

Together, we can change things.

A Public Service of The Newspaper & The Advertising Council
Special Act Award given to co-worker

by Sharon Brown, EE

Sheldon Fox, an electronics mechanic with the Communication Center in Hastings, Minn., was recognized by District Commander Col. William Badger on Feb. 9 for his outstanding service as an equal employment opportunity (EEO) counselor.

After 10 years of counseling, Fox has resigned from his collateral assignment. In appreciation of his fine contributions, the district gave him a monetary Special Act Award.

Fox was one of the first EEO counselors appointed in the district. Since September 1971, he has bridged the gap between agrieved employees and management when there have been alleged discrimination complaints.

To be an effective counselor, one must have the trust of both management and employees and be able to understand particular employment problems of minority groups, women and the handicapped.

Fox has performed his collateral duties in an outstanding manner and will be sorely missed by the entire EEO staff.

After receiving his award, Fox commented that his counseling duties had been very rewarding because he had been able to work with and meet so many nice district co-workers.

Sheldon Fox (right) accepts a Special Act Award from Col. Badger. (Photo by Lyle Nicklay, AS-F)

Patricia Woods at the EPA Project Office in Appleton, Wis., replaces Fox as counselor and will be servicing all the district field sites when allegations of discriminations arise.

Ken Harrell and Mary Marx, both employees in the Regulatory Functions Branch, are the other counselors assigned to district headquarters.

Just pick up a pen and make extra money in your spare time:

For a sure-fire, easy way to earn extra money without lifting a finger, just lift a pen and sign up for the Payroll Savings Plan. That way, a little is set aside from each paycheck and used to buy U.S. Savings Bonds.

While you're working hard for your money, your money is hard at work earning interest for you and helping America grow.
Toastmasters club sets new directions for 1982

by John Blackstone, ED-GE

Since the beginning of Heritage Toastmasters Club in 1924, many ideas have evolved that are useful to members and clubs. One of these ideas is the club management plan. The plan assigns points for many of the activities that a club has during its weekly-scheduled meetings.

There are five categories of awards dependent upon the total points that a club receives.

This year, Toastmasters accumulated enough points to advance to the Governor's Select Club Award. This award is up one class from the Distinguished Club Award presented last year.

All of this is so much hocus-pocus unless it is used as a tool to measure the quality of a club.

One can conceive of a club receiving the most points in the world, yet having a boring and sterile atmosphere.

Toastmasters is aware that a club can easily fall into the numbers game and lose its vitality.

However, if the club management plan can be used as a tool to make a vital, exciting and interesting meeting, then the club is on its way to a worthwhile cause.

This year, I have been asked to chair our club management plan committee.

I have set two goals for 1982—-to build a better, stronger, more diverse club by moving us up one step from our 1981 category and to begin the process for our club to become one of the top ten clubs in Toastmasters District Six (the highest award a club can achieve at the local level).

I would like you to be part of the action at Toastmasters. I invite you to our next meeting next Thursday, at noon in the sixth floor PEDC rooms.

Three win trophies in 1981 fishing contest

Capturing trophies for different categories in the 1981 St. Paul District Fishing Contest were (from left to right) Dale Mazar for trout, Margaret Reilly for panfish and Dave Haumersen for gamefish and other category.

Dave Haumersen (left) received the Fisherman of the Year Award for his 1981 achievements, from fishing contest committee spokesman Stan Kumpula.
Is it a bluegill or pumpkinseed?

by Wilbur Walleye

Last year was the first year both bluegills and pumpkinseeds were included in the St. Paul District Fishing Contest as separate species. Some fishermen had trouble identifying the two species from each other. These two species are actually rather distinctive in appearance and once seen side by side no fisherman should have any trouble separating the two.

COLORATION

The bluegill and the pumpkinseed both have the flattened appearance common to most sunfish.

The bluegill grows to a larger size than the pumpkinseed but if you had fish of equal length of both species, the pumpkinseed would have a much "chunkier" appearance.

The bluegill exhibits a variety of color hues ranging from bluish-violet to olive brown depending in part on the age of the fish, its sex and the clarity of the water it is found in.

The pumpkinseed, on the other hand, is much more constant in its coloration.

Bluegills, as mentioned above, are bluish-violet to olive brown on their upper sides and gradually become lighter down to their abdomens which are a yellowish-white. The males, especially during spawning season, have copper-orange breasts while the females generally have yellow breasts.

The pumpkinseed has an overall golden-brown to orangish cast with flecks of orange, red, blue and green on the sides. The breasts and belly of this species is usually orange.

OTHER MARKINGS

There are a number of key features that can be used to distinguish these two species other than overall coloration.

The opercular or ear flap on the bluegill is solid black, while the ear flap on the pumpkinseed is black with a bright reddish-orange margin.

The bluegill has a distinctive black blotch on the soft portion of the dorsal or back fin.

The pumpkinseed has wavy, pale, blue lines on its cheeks while the bluegill has pale blue only along the lower margin of the cheeks and gill cover.

(See page 11)
Bird-watching contest is held
By Jeannie Wagner, ED-ER

If you're not too busy looking for something green to wear on St. Patrick's Day, keep an eye out for one of the local harbingers of spring—herons and egrets returning to St. Paul, Minn., from their wintering areas.

The Pig's Eye Coalition (PEC) and the St. Paul Chapter of the Audubon Society are sponsoring a St. Patrick's Day Heron Watch Contest.

The first person to see any species of heron or egret in St. Paul will win a year's membership to one PEC organization of his/her choice.

The PEC is a group of over 30 citizen, environmental and sportsmen organizations dedicated to the preservation and enhancement of the unique natural resources of the Pig's Eye area.

This area encompasses about 2000 acres southeast of the Pig's Eye Sewage Treatment Plant in St. Paul at approximately Mile 834 of the Mississippi River.

The PEC supports acquisition of the area as a regional park and state scientific and natural area.

The PEC opposes any additional barge fleeting at Pig's Eye because it believes it would threaten the continued existence of the rookery and impair the scientific and natural values of the area.

Sightings for the contest must be reported to the St. Paul Audubon Society at 699-4093. State your name, address, phone number and the time and place of the sighting.

Golf season begins soon
By Dave Haamersen, ED-PB

The St. Paul District Golf League met on Feb. 2 and March 2 to organize the league for 1982.

The rules committee includes Greg Eggers and Ed McNally, and the statistician is Wayne Koerner.

The league will play at Lake Phalen Golf Course beginning May 4 with play every other Tuesday until mid-September.

Twenty-one of the 24 regulars from 1981 are returning with "super subs" Roger Worth, Jeff McGrath and John Bailen completing the regular roster.

If you are interested in participating as a substitute, call me, the league coordinator, at 725-7566.

Bluegill or pumpkinseed
(From page 10)

HABITATS

Both species spawn in shallow water with the pumpkinseed beginning spawning two to three weeks before the bluegill. The pumpkinseed also tend to build their nests in shallower water than the bluegill.

However, their spawning seasons and spawning areas overlap resulting in occasional hybridization of the species.

Hybrids tend to have the coloration of the bluegill with the blue wavy cheeks markings and reddish-orange ear flap margin of the pumpkinseed.

The food habitats of these two fish also differ somewhat. The primary food of the adult bluegills are aquatic insects, small crayfish and small fish. Occasionally, bluegills will feed on aquatic vegetation and algae.

Pumpkinseeds feed mainly on aquatic insects, crustaceans and snails.

SIZE AND RANGE

Both bluegills and pumpkinseeds over 15 inches have been reported in the scientific and sporting literature but these are rarities, indeed.

A large bluegill in the Upper Midwest would be one in the 10- to 12-inch range. Most of the bluegills caught by fishermen that are kept for the frying pan are in the 7- to 8½-inch range.

Any pumpkinseed over nine inches is a large fish for that species. Most pumpkinseeds that end up in the frying pan are in the 6½- to 7½-inch range.

The bluegill and the pumpkinseed provide anglers with thousands of hours of angling pleasure. They are ideally suited for the beginning angler as they are abundant and the average-sized fish are relatively easy to catch.

As those of you with children just learning how to fish know it is the number of fish and not the size that keeps them interested.
IRS TAX TIPS

For Single Taxpayers

□ If you maintained a home for a parent, child, or other relative, you may be able to file as Head of Household and pay less than filing as a single taxpayer.

□ If you pay for the care of your child or a disabled dependent so you can work, you may be able to claim a credit up to $400 if you have one qualifying dependent, or up to $800 if you have two or more qualifying dependents.

□ If your income for 1981 is more than your average income for the past four years, try "income averaging." It could save you money. See Schedule G, (Form 1040,) Income Averaging.

□ If you pay a preparer to complete your tax return, you should receive a copy of your tax return in addition to the copy which is filed with the IRS.

□ If you receive alimony, it is considered taxable income to you. On the other hand, if you are required to pay alimony you may deduct these payments from your gross income. You need not itemize deductions to claim alimony payments.

On Accuracy

When filing your tax return you can help yourself to a faster refund and save time and effort by:

□ Attaching your W-2s from all your employers,

□ Attaching all supporting documents and schedules,

□ Using the pre-addressed label and coded envelope (and if you pay a preparer have him or her use your label and envelope),

□ Checking your math,

□ Signing the return (you and your spouse must both sign if married and filing jointly).

On Tax Credits

□ Tax Credits are amounts you can subtract directly from the tax you owe, thereby reducing the amount of your tax on a dollar-for-dollar basis.

□ Earned Income Credit—If you had less than $10,000 of total income and have a child, you may be able to claim this credit if you file as married filing jointly or as head of household.

□ Child and Dependent Care Credit—If you pay for the care of your child or a disabled dependent so you can work, you may be able to claim a credit up to $400 if you have one qualifying dependent, or up to $800 if you have two or more qualifying dependents.

□ Home Energy Savings Credit—If you paid for insulation or other energy-saving devices, you may be able to claim a credit for these expenses.

□ Credit for the Elderly—If you are age 65 or older, or received a pension from a public authority, you may be able to claim a credit of up to 15% of your income. See Schedules R and RP for details.

□ Political Contribution Credit—If you contributed to help pay campaign expenses of candidates for public office during 1981, you may claim a tax credit of up to $50 ($100 if filing jointly) for half the contributions you made.

LET ME EXPLAIN THIS FIRST ABOUT DOUBLE EXEMPTIONS

Age has tax benefits—a break on the sale of a home, a double exemption, a tax credit. You’ll find details in free IRS Publication 554.

A public service message from the Internal Revenue Service.