



# university notes

INDIANA STATE UNIVERSITY EVANSVILLE, EQUAL OPPORTUNITY EMPLOYER  
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NEW TAX LEGISLATION IMPACT ON COLLEGES AND UNIVERSITIES. The Economic Recovery Tax Act of 1981, signed into law this summer, has several provisions of interest to institutions of higher education.

First, there is an increase in the tax incentive for charitable gifts of new equipment to colleges and universities. This provision is a liberalization of the previous law which allowed a corporation to deduct only the cost of producing the equipment contributed to a college or university. This operated as a deterrent to the giving of equipment by a corporation to higher education institutions. The new law allows a corporation that donates newly manufactured equipment--produced in the last two years--to receive a deduction for charitable giving equal to the fair market value of their donation.

Second, a provision in the new law allows for a 25 percent incremental tax credit for certain corporate expenditures incurred in "carrying on" research activities. Sixty-five percent of corporate grants for basic research or for university contract research are treated as qualifying research expenditure.

Also of importance for higher education institutions are provisions in the tax bill that extend the current prohibition on the taxation of fringe benefits. Changes in estate and gift taxes and the payout requirements for private foundations probably will affect major donations and bequests to colleges and universities, too.

Finally, the new tax law permits tax deductions for contributions to non-profit organizations including colleges and universities, for taxpayers who do not itemize their deductions. The bill provides for a deduction equal to 25 percent of the first \$100 of giving in 1982 and 1983 and 25 percent of the first \$300 of gifts in 1984. In 1985, 50 percent of the total charitable contributions are eligible and in 1986, 100 percent of total charitable contributions are eligible for this new deduction. (AASCU/MEMO/ October 30, 1981/page 8)

## SPECIAL LIBRARY HOURS FOR THANKSGIVING HOLIDAY WEEKEND.

Wednesday, November 25	7:45 a.m. - 4:30 p.m.
Thursday, November 26	CLOSED
Friday, November 27	CLOSED
Saturday, November 28	9:00 a.m. - 5:00 p.m.
Sunday, November 29	1:00 p.m. - 5:00 p.m.

Reference assistance will be available for those doing research for papers, speeches, etc. Other library services, such as interlibrary loan, Learning Resources Center, and Archives will not be available during these special hours.

SEASON BASKETBALL TICKETS STILL AVAILABLE. There are men's season basketball tickets available at the reduced half-price for ISUE faculty and staff. Contact Creighton Burns, at extension 1841 for more information.

SECRETARIES OF ISUE MEETING. The Secretaries of ISUE will meet on Thursday, November 19, at 11:45 a.m. in UC350. Mrs. Betty Rice, owner of Peckenpaugh's Garden Center, will demonstrate how to make holiday arrangements at this meeting. All members are encouraged to attend.

THANKSGIVING HOLIDAY SCHEDULE. University offices will be closed for the Thanksgiving holiday on Thursday and Friday, November 26 and 27. Classes will not meet on these days.

SCRIMMAGE GAME SCHEDULED. The men's basketball team will play an intra-squad scrimmage game on Monday, November 23, at 7:30 p.m. in the HPER Building. The ISUE Black Student Union will be collecting canned goods at this game to be distributed to needy families at Thanksgiving. Everyone is encouraged to attend.

CONGRATULATIONS SOCCER EAGLES. The Soccer Eagles won the GLVC Tournament Championship by defeating Kentucky Wesleyan 5 - 0 in the semi-finals and scoring 1 - 0 over Lewis University. The soccer team ended the season with seven wins and ten losses.

ISUE TELEPHONE DIRECTORIES. The ISUE telephone directories have been distributed to faculty and staff. A directory update and a sheet listing SUVON Off-Net Capabilities also have been distributed.

Please spend a few minutes familiarizing yourself with information contained in this year's directory. Instructions for the use of the Dimension telephone system may be found on page one, and use of SUVON on page three. Other helpful information includes the University calendar; currently scheduled athletic, social and cultural events on campus; a listing of student organizations; members of University councils and committees and Faculty Council committees; and regular hours of operation for campus offices and departments. You will also find information on time zones and area codes, a map of Evansville, and the program guide for WSWI-AM 82 radio.

The directories are being distributed free to students this year. Each student may pick up one copy of the book at the University Center Information Desk by presenting a current student ID.

PEOPLE IN THE NEWS. The Division of Science and Mathematics was well represented at the Indiana Academy of Science fall meeting at Wabash College on November 5 - 7, 1981. Attending were Dr. Melvin Denner, chairman of the division, Drs. Howard Dunn, Rolla Dyer, Thomas Kozel, Jackson Marr, Benjamin Miller, and Mr. Jerry Skinner.

Dr. Dunn presented a paper in the Environmental Quality Section entitled, "Lead Contamination in Jasper, Indiana - The Jasper Swamp". The paper was co-authored by ISUE chemistry graduates Randy Blanton and Roger Wathen. Randy is presently working on his Ph.D. at Texas A & M, and Roger is working as a chemist at Eli Lilly.

PEOPLE IN THE NEWS (continued). Dr. Miller presented a paper, co-authored by Dr. Dunn, on computer programs they developed that make it possible to determine estimates of downwind concentrations of toxic gases after an instantaneous release from a derailed rail car or other source. These programs are also useful for the determination of evacuation zones to help ensure public safety. Both papers are being submitted for publication in the Proceedings of the Indiana Academy of Science.

In the Ecology Section, a paper written by students John Dailey, Jay Craig, Kathy Weil; and Thomas Kozel, assistant professor of biology, was presented. The paper, entitled "Present status of *Taxodium distichum* (L.) in Hovey Lake, Posey County, Indiana", was presented by John Dailey. The paper was an endproduct of a project studying bald cypress in Hovey Lake Wildlife Refuge under the direction of Dr. Kozel.

MENU. The University Dining Center will be open from 11:00 a.m. to 1:30 p.m. daily and features a soup and salad bar. The menu is subject to change. The Sunday Buffet is open from 11:00 a.m. to 1:30 p.m.

Thursday, November 19

Veal Scallopini  
Beef Stroganoff  
Stromboli  
Turkey & Noodles

Friday, November 20

Baked Ham  
Fried Fish  
Pizza Special  
Meat Ball Bomber

Monday, November 23

Roast Beef  
Turkey & Dumplings  
Hot Dog  
BBQ Pork

Tuesday, November 24

Roast Turkey & Dressing  
Tacos  
Pizza Special  
French Dip Sandwich

Wednesday, November 25

Fried Chicken  
Spaghetti/Meat Sauce  
Taco Special  
Grilled Reuben

MARKETPLACE.

For Sale

1969 VW Beetle. Blue. Automatic, new tires, new battery. Looks good; runs well. Excellent gas mileage. \$850. Call 428-0322 after 5:30 p.m.

My beloved '69 Dodge half-ton pickup. Excellent tires, starter, and battery. Runs well. Call Dave at extension 1731 or 963-3776.

A perfect wedding keepsake for yourself, friend, or relative. I will place your wedding invitation on matching mat board under individually hand-painted glass to preserve it for life. Call extension 1816 or 423-8442 after 5 p.m.

Boy's 24" Schwinn Collegiate 5-speed. In fair to good condition, \$35. BSR McDonald turntable in good condition, \$20. Call or see Kent in the Bookstore at extension 1717 on Tuesday and Thursday mornings or Wednesday afternoons.

Perfect Christmas gift for a young teen. 1979 Yamaha Enduro 100, in mint condition; good for street or trails. One owner. Call Len at extension 1882. Price \$500.



MARKETPLACE (continued). For Sale

GREAT Christmas present! Registered quarter-horse, a 5-year-old gelding. \$775. Will sell tack if desired, for additional \$75. Call 424-2019.

Antique bedroom suite with marble-topped washstand and dresser. Old kitchen cabinet and antiques kitchen chairs. Magnavox console stereo, \$65. TV stand, \$20. Call Delores at 477-1858.

Babysitting near Marrs School on Ford Road. Pre-schoolers or after school. Call 985-3176.

Fuel oil space heater -- 3200 BTU. Old but good condition. \$35. Couch--green vinyl, western style. Hide-a-bed. \$15. Bunk beds--with foam mattresses, \$55. Window fan, large, works well, \$15. Parakeet (free) and bamboo, three-tiered cage, \$5. White German shepherd, full-blooded, no papers. House-trained, loyal, good watch dog, \$25. '72 Cadillac. Looks nice, rides well, needs some work. \$300. Two window air-conditioners. Small, \$20 and larger, \$35. Both work well. Coppertone refrigerator, looks good, works well, \$35. Call Brenda at extension 1717 or 838-0265.

Mink stole. Autumn haze color. Good condition. \$150. Call 867-6590 after 5:30 p.m.

CENTREX (Pioneer) AM/FM Receiver (Model KH 5566) with turntable, and cassette recorder/player with auto replay, and song finder. One pair Matreacs #86 speakers. Seven months old. MINT condition. \$300 or best offer. Extension 1824 or 838-6342 after 5 p.m.

For Rent

Northeast location. Two-bedroom, brick house with fireplace. Attached garage. Carpeted throughout. 3/4 acre. \$350 per month. Lease. Deposit. Call after 6 p.m. at 476-8575.

Wanted

Used toaster oven and color TV. Good quality and perfect working order only. Call extension 1792 or 985-5528.

Clients need for the Reading Carrel, 5501 Washington Avenue. Children with learning disabilities, reading problems, or those failing reading classes are invited to register for classes. Call 479-0617 for more information.

Craft and Candle Boutique open now at 2505 Kratzville Road. Taking handmade merchandise on consignment. Call 423-8128.

POSITIONS AVAILABLE. No positions available at this time.

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REMINDERS: The Great American Smokeout is Thursday, November 19.

Make your reservations for Madrigals today.