



# The Pendulum

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## Elon students offer tax assistance

Frank Isley  
News Editor  
It's tax time again, and for the second year in a row the Elon Accounting Association is participating in the Volunteer Income Tax Assistance program (VITA).

VITA is a nationwide program offered in conjunction with the Internal Revenue Service that provides assistance on simple tax returns, primarily to people with low incomes, the elderly, non-English speaking people and handicapped taxpayers. The program started Feb. 17 and ends March 28.

"Through the program, students are given the opportunity to evaluate the data that is brought in and determine how to prepare it," said Hal Brock, a certified public accountant and assistant professor of accounting. "It is the type of program that is beneficial to the students as well as being a service to the community."

"It is also helpful to students as they pursue jobs and can help them in future jobs," said Sally Brown, a master's of business ad-

ministration student and coordinator of the Elon program.

According to Brock, the students in the program are predominantly senior accounting students, although juniors who have completed a course in basic taxation, are also involved.

The students received a short training session from the Internal Revenue Service and the North Carolina Department of Revenue before the program began. A VITA hotline is available for students to use if they have any technical questions in filling out the tax forms, Brock said.

"The students must be familiar with the provisions of the tax code and with the various state and federal forms they must prepare," said Brock. "They are also tested to assure they understand the methodology and procedures in filing returns."

However, Brock said the students have been running the program by themselves.

"When preparing the returns, each student works with another to assure no mistakes are made," he said. "Each student is required to participate one and a half hours



Photo by Joe Coco

**TIME TO FILE:** Elon Student Susan Farrington helps Meg Henderson of Burlington fill out her income tax forms during a session of the Volunteer Income Tax Assistance program.

per week and there are normally three or four students managing the site, in Duke 101, during the scheduled times."

Brock said the students evaluate a person's overall tax situation; if it involves very complex transactions, they recommend the person

seek professional help.

"Each of the tax returns has a VITA stamp on them so when they reach the IRS they go to a special department where they are processed," he said. "To date, we have not been advised of any errors."

According to Brock, last year approximately 50 returns were filled out for various people. He estimates there will be 50 to 60 tax returns completed this year.

"We are anticipating a large turnout during the last week," he said.

## Board appoints new youth trustee

Michele Lashley  
Staff Writer

The new youth trustee was elected during the biannual Elon College Board of Trustees meeting March 5.

Paul Purdy, a senior business management major, was chosen to the board to serve during the one-year youth trustee term.

"I'm ecstatic," said Purdy. "I'm going to try to support the

school as best as I can during my term on the board." Purdy added that the biggest honor "was being chosen over my peers, because there are a lot of people in the class of '86 that could do an excellent job on the board."

The election process of the youth trustee begins with sending out a form to all seniors which re-

quests nominees for the position. The candidates that will be presented to the board are decided upon after the forms have been completed. The youth trustee is then chosen by the board based on the student's academic record as well as his/her involvement in campus activities.

The two youth trustees that sit on the board have all the respon-

sibilities of the regular board members. Amy Burch is the other youth trustee that will sit on the board with Purdy. Her term runs out next spring.

Purdy will become an official member of the board on June 1. His first responsibility will be to attend the October board meeting.



Paul Purdy

**Operation Raleigh**

Elon student accepted to world relief program p.4

**R-O-C-K in Greensboro**

John Cougar concert reviewed p.5