

from our viewpoint...

Today it is red letters with a black ribbon

A snow storm expected late Monday night may delay the trucks a bit, but the first Aircraft Seal and Gasket Corp. equipment should arrive in Goodland today, ending speculation that the California company was not really moving here.

We told Herb Menold and Roy Dixon there should be a red headline when the equipment arrives in Goodland, but with the untimely death of Ed Wolak, the city's public works director, that headline will have to be draped in black ribbons.

Wolak, who died Nov. 29, led the charge to get the building ready, and it is being dedicated in his memory.

It took a few weeks longer than planned, but the extra time was enough to make sure the remodeling of the building is a first class job. All those workmen who poured over the building at 1006 Center (the old Mosburg IGA) can be proud of the speed and craftsmanship that went into such a monumental task. It took less than 60 days to turn the old grocery into a manufacturing plant ready to receive Aircraft Seal's equipment.

It is fitting that the building should be dedicated to Wolak, and while we know it is not enough to take away the pain, we add our sympathy to his family. Wolak's loss will be felt in many ways and for many months. There were many things he could handle smoothly, and the city crews worked well under his guidance.

While Wolak is not irreplaceable — none of us really are — he was a unique person who embodied the best in city workers and was a shining example of dedication and leadership.

We had only known Wolak for the past six years, but in all our dealings with him on the city power plant or any of the other city departments, he was helpful and always willing to spend the time to help us understand the importance of the city utilities.

More than once in the past six years, we have sent a green reporter to see Wolak to learn about the power plant, Steever Water Park, the city parks and ball fields or to talk about trash collection and recycling. He was always patient with these young people, and they all seemed to come back with a wonderful respect for his educational efforts.

We never saw him get angry, and he always had an even tone in his voice, no matter what was happening around him. We saw him in a variety of situations, and he always took the time to think about things before he answered questions to be sure he was being understood. If you asked for information and he did not have it at his fingertips, he would find it and get it to you in quick order.

I am sure there are many citizens who knew Wolak better, but we are glad that we got to know him even for a short time.

As the equipment moves into the Wolak building, it seems certain he will be keeping a close watch to see that the proper care is taken and the work progresses as smoothly as possible.

Goodbye, Ed. We miss you. — Tom Betz



Winter's 'official' arrival up to Mother Nature

Roughly three weeks from now, some ignoramus will tell us that the "official" start of winter has arrived.

That person was not out in the open last Sunday, when the wind was gusting 45 miles an hour out of the north, and the mercury plunged to a nippy 8 degrees.

No, that person must have been in Miami, where the "official" start of winter is marked by an increase in the trailer count at the state line.

What an odd concept. The "official" start of winter. Or spring, or summer, for that matter.

What the heck is that supposed to mean? It's true Dec. 22 is the winter solstice, the point in the earth's yearly journey around the sun where the days stop getting shorter (in the northern hemisphere) and start getting longer.

It marks the shortest day of the year, and the farthest south in the sky the sun will rise and set, the lowest angle of light for the year.

But it's seldom the first day of winter.

To start with, Mother Nature is no respecter of calendars or rules. She does as she does.

Some years, in this country, the first freeze of



steve haynes

• along the sappa

fall comes in September. Some years, it comes closer to November. The first blizzard might howl through in December, but some years, it's before Halloween.

Climatologist will tell you that winter usually begins about Dec. 1 at this latitude, but that's like saying that it usually rains in May.

It might. It might not.

The point is, there's nothing "official" about the start of winter. It's winter when it's cold out. And it isn't really that cold or dreary here most of the time.

Similarly, spring starts about March 1, if you figure the weather, not with the vernal equinox on March 20. The equinox marks the day when day and night are the same, but the weather has been changing for two to three weeks by then.

Usually. You have to remember that March is to May as November is to September. The M's are both spring months, but then spring and fall are transitional seasons. The weather is not much alike from start to finish.

By now you should have the idea this whole solar calendar thing is suspect. The sun dates mark specific events, but you can't gauge the change of the seasons by them.

Astronomers may be counting the days, but Mother Nature most assuredly is not. If she feels like snow, she sends snow. And if she feels like sun, it'll be warm out.

We could talk about surface heating, degree days, jet streams, global weather patterns and such, but the bottom line is, winter begins when it begins. There's nothing "official" about it.

We'll know when we stick our heads out and it's cold.

And last week, it was winter on the plains. This week, it's more like spring, I admit.

But just wait. Some idiot is going to tell us when winter officially begins. I say we buy him a ticket to Minnesota.

Letter Policy

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Eleven tax tips for December

The month of December marks the beginning of the Holiday Season. It is a magical time of the year when children make their wish lists and parents brave the stores looking for last-minute bargains. But before you warm the hot chocolate and hang the stockings with care, you should not forget that other, not-so-magical time of the year, known as tax time. But there are some things you can do this month, in order to minimize your 2003 tax bill. April 15 may be the most memorable tax day of the year but by following these simple steps you can ensure you will be receiving more than a lump of coal and a large tax bill in 2004.

1. Balance gains and losses

Tally up your investment winners and losers for 2003. Then, determine whether it makes sense to take tax losses by selling your unattractive stocks. If your losses exceed your gains, you can deduct up to \$3,000 in capital losses (\$1,500 for married couples filing separately) against your other income, reducing the amount on which you must pay taxes. Losses in excess of \$3,000 can be rolled over into subsequent years.

2. Defer income

If you're self-employed or have sideline income, consider deferring income into 2004 by delaying the billing function. Employees don't have a choice about when they get paid, but if you're in line for a year-end bonus, you might ask your employer to hold off until January. Of course, it only makes sense to defer income if you expect to be in the same or lower tax bracket next year.

3. Invest in a 529 education savings plan

Contribute to a Kansas 529 post secondary education savings plan. Whether you are a first-time college savings plan investor opening a new account, or a current account holder making an additional year-end investment, individual filers may deduct up to \$2,000 per beneficiary per year. Married couples filing jointly may deduct up to \$4,000 per beneficiary per year. For more information about Kansas 529 investment options, visit www.learningquest.com or www.schwab.com.



lynn jenkins

• state treasurer

4. Maximize itemized deductions

Items such as tax preparation fees, job-hunting expenses, certain unreimbursed employee business expenses, and some investment costs are deductible as miscellaneous itemized expenses. To qualify, they must exceed 2 percent of your adjusted gross income. For example, if your adjusted income is \$50,000 and you've already incurred the minimum of \$1,000 in miscellaneous deductions, you've met the 2 percent floor and should check into accelerating additional deductions into 2003.

5. Save on mortgage payments

If you itemize deductions, consider paying your January 2004 mortgage payment by Dec. 31, 2003 to deduct the interest this year. Be sure your check arrives at the bank or other financial institution by year-end to have the payment reflected on Form 1098.

6. Make charitable contributions

Giving money to a charity is a great way to save on taxes and help others. If you itemize, your contribution is tax-deductible. Just be sure to get your donation postmarked or in the hands of your favorite charity by Dec. 31 and obtain a receipt for donations of \$250 or more.

7. Contribute to your retirement accounts

If you haven't contributed the maximum to your tax-deferred 401(k) retirement savings account, some employers allow you to catch up for the current year. For 2003, you can contribute a maximum of \$12,000 (\$14,000 if you're over 50 years of age by the end of the tax year). Since your contributions are made with pre-tax dollars, your current taxable income is lowered.

You may be able to open a traditional Individual Retirement Account and deduct the full \$3,000 (\$3,500 if you are age 50 or older by the end of the tax year) maximum IRA contri-

but ion if you are not age 70 or older during the tax year and if you have earned income of at least that amount. If you are married and file jointly, you may each contribute up to \$3,000 (\$3,500 if age 50 or older) to an IRA as long as your combined earned income covers the contributions. If you are an active participant in an employer-sponsored plan for 2003, you still may be able to deduct the full \$3,000 (\$3,500 if age 50 or older) if you are a single filer and your modified adjusted gross income is \$40,000 or less (\$60,000 or less for couples filing jointly).

8. Update flexible spending accounts

Many companies offer flexible spending accounts that enable you to set aside pretax dollars for qualified healthcare costs. If you have a healthcare flexible spending account, be aware that you forfeit any money left unspent in your account at the end of the year. As long as you expend money on eligible healthcare items by Dec. 31, you can be reimbursed from your account after year-end.

9. Shift income

In 2003, you and your spouse together can gift up to \$22,000 of assets free of federal gift tax to each of your children. The benefit of shifting the income to children under 14 is limited since unearned income beyond \$1,500 is taxed at the parents' marginal rate. But for children 14 and older, all income (earned and unearned) is taxed at the child's marginal rate.

10. Stock up if you're a teacher

Eligible educators who work at least 900 hours during a school year may deduct up to \$250 of qualified expenses for purchases of books and classroom supplies. This is an "above the line" deduction, which means you don't have to itemize in order to claim this tax break. Be sure to save the receipts to substantiate your expenses.

11. Organize your tax records

Organizing your tax records and paperwork early gives you time to request copies of any missing documents and makes it less likely that you will miss valuable deductions when you file your 2003 tax return.

garfield

