



Southwest Seventh

DEPARTMENT OF TRANSPORTATION HEADQUARTERS BUILDINGS

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METRO CONSTRUCTION EXTENDS TO FOB-10A

The METRO construction work is moving up Seventh Street and as some of the occupants of FOB-10A already know, it can be troublesome! The contract calls for open-pit construction on Seventh Street from just north of "C" Street to Independence Avenue. From that point north on Seventh Street, they will be tunneling. The contract is for a period of 30 months.

The preliminary work now in progress is for the moving of utilities. The north driveway of "B" level garage and the loading dock will be affected for the next two weeks. The contractor hopes to keep these interruptions to a minimum and will give advance information whenever possible. Meanwhile, we'll all just have to grin and bear it!

WANT TO GET AHEAD?

Your library has many publications which can help you do just that. This year's slogan for National Library Week, April 8-14, is: "Get ahead--read." Whether your need is to improve performance in your present job or to get some ideas on how to find a better one--the library has information for you. Even if you've finished climbing the ladder and are heading for retirement, don't forget that there are many books which can help you broaden your horizons and enrich your leisure if you only take time to get acquainted with what the library has to offer.

UPWARD MOBILITY

DOT employees are being offered an excellent opportunity for career development in the Air Traffic Control field. The FAA Office of Headquarters Operations and the FAA Office of Civil Rights will be offering air traffic orientation sessions and the air traffic examination to interested individuals who are willing to work hard to enter this challenging field. Call Abraham Coney, Equal Employment Opportunity Program Manager on ext. 63370 or Kathy Vitek, Federal Women's Program Coordinator on ext. 63785 to apply.

Entry into the program is at the GS-4, 5 or 7 level and opportunities for advancement are among the best in the Federal Government. The orientation and test sessions are scheduled in room 3438A, DOT Headquarters Building, at the following times:

Orientation	Monday 4/9/73	9 a.m. to 12 noon
Orientation	Tuesday 4/10/73	9 a.m. to 12 noon
Air Traffic Test	Wednesday 4/11/73	9 a.m. to 1 p.m.

Minority group members, women and all persons who are in jobs with limited potential are especially encouraged to take advantage of this unique opportunity. ACT NOW!!!

INFORMATION CONCERNING INCOME TAX ON RETIREMENT CONTRIBUTIONS

The Internal Revenue Service has asked for help from Federal agencies in bringing to the attention of Federal employees the IRS Fact Sheet printed on the following page.

Questions about the IRS Fact Sheet and requests for Form 843 should be directed to local IRS offices.

IRS Fact Sheet

On April 26, 1972, the Internal Revenue Service ruled (Rev. Rul. 72-250, I.R.B. 1972-21, 6) that the portion of a United States Government employee's compensation that is withheld and contributed to the U. S. Civil Service Retirement and Disability Fund is income in the taxable year withheld and contributed just as if it were paid to the employee directly.

That ruling reiterates the current as well as the long-standing IRS position on this issue based on court decisions and a 1956 ruling (Rev. Rul. 56, 473, C.B. 1956-2,22). The court cases are cited as Cecil W. Taylor v. Commissioner, 2 T.C. 267 (1943), affirmed sub nom. Malcom D. Miller, et al. v. Commissioner, 144 F. 2d 287 (1944); and Isaiah Megibow, et ux. v. Commissioner, 218 F. 2d 687 (1955).

The IRS position is the same with regard to employee contributions to similar State and local governmental retirement plans.

There is litigation on the issue currently pending before the U. S. Tax Court and a U. S. District Court. It is expected that the court cases will be protracted and that the losing parties will appeal. Thus, it may be years before the issue is resolved finally by the courts.

Taxpayers who do not agree with the IRS position and wish to make claim for refund of income taxes previously paid on their contributions to the Retirement and Disability Fund can do so by filing Form 843. In general, Form 843 must be filed on or before April 16, 1973 to claim a refund of taxes paid for the year 1969. Likewise, claims for 1970 must be filed on or before April 15, 1974.

Taxpayers should not reduce income on 1972 income tax returns by deducting or excluding their contributions to the Retirement and Disability Fund. The IRS will identify returns reflecting such deductions or exclusions and process those under its "Unallowable Items Program." The reduction in income will not be allowed and any refund otherwise allowable will be delayed.

Instructions for Form 843 are on the reverse side of the form. In completing item "i," which is the amount to be refunded, the taxpayer may insert the exact amount of refund being claimed or "In excess of \$1." In completing item "k," the explanation for the claim, the IRS will accept the following as adequate to cover a claim based on contributions to the U. S. Retirement and Disability Fund:

"Taxpayer, a Federal employee, is entitled to exclude his contribution to the U. S. Civil Service Retirement and Disability Fund from his income for tax year 19__ . I believe the IRS position taken in Rev. Rul. 72-250, I.R.B. 1972-21, 6, is in error."