

# Juries get new instructions

New instructions on the state's sexual conduct laws are included in a set of standard jury instructions published recently by the State Bar of Michigan.

The instructions are to be used in criminal cases by prosecuting attorneys, defense counsel and judges to simplify technical language for jurors.

Although most other instructions in the new 1,000 page volume are streamlined versions of more traditional instructions, those on sexual conduct laws are new material designed to set precedent and end confusion among jury members.

The pattern instructions are expected to reduce error, expedite dockets, bring together traditional piece-

meal instructions, increase accuracy of language and provide a new definitive group of instructions for jurors on points of law. The increased accuracy of language may reduce the number of appeals and overturned verdicts because of confusion and errors in jury instructions, reports Judge Donald L. Reising, chairman of the bar's committee on standard criminal jury instructions.

Until now, instructions to the jury on key points of evidence and law which it must weigh have been given in technical language. The proposed instructions simplify both the format of jury decision and legal and factual issues. The result could be a significant saving to taxpayers and defendants alike, the committee says.

The committee and its consultants concentrated upon simplifying the language of the traditional instructions to assure comprehension by laymen.

"The retention of precise meaning in all terms was a major goal, and we feel we have achieved that end for the protection of both the public and all defendants," says Reising.

The standard instructions have the potential to help clear dockets by reducing hours which judges must now use in writing instructions to the jury. Prosecutors and attorneys also will have a source to check for acceptable instructions which they may petition the judge to use.

Although use of the new instructions is voluntary, the state bar and Michigan Supreme Court expect them to

be widely used from the start.

Members of the committee which spent 2,000 man-hours in preparing the new volume for publication are: Judge Susan D. Borman, Detroit; Judge Samuel C. Grader, Detroit; Thomas J. Kiser Jr., Howell; Doreen M. Koenig, Detroit; Bruce T. Leitman, Bloomfield Hills; Leo E. Maki, Caro; Judge James Montano, Detroit; Judge Timothy C. Quinn, Lansing; Joseph D. Reid, Lansing; James Renshaw, Lake Orion; Theodore F. Spearman Jr., Detroit; Arthur T. Tarnow, Detroit; Joseph V. Wilcox, Albion; Edward Riley Wilson III, Lansing; and Judge Frederick Z. Ziem, Pontiac.

The reporter for the project was Ms. Doreen Koenig of Detroit.



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# Compute income tax now

Does it make any sense to compute income taxes in December, with the year not yet over and the tax return deadline still four months away?

The Michigan Association of Certified Public Accountants (MACPA) thinks so, and offers a number of reasons, all of which have to do with saving tax dollars next April.

CPAs do not suggest that you completely fill out your Federal Income Tax Form 1040 at this early date — merely that you get a good idea of your income, exemptions, deductions and probable tax obligation so that you may take certain tax-minimizing steps which may be necessary while you have the chance.

For example, if a quick computation indicates your taxes have been underwithheld, there is still time to ask your employer to hold back enough from your last several paychecks to meet the withholding requirements.

Or, if you are eligible for a tax credit for buying a new home, and the credit is greater than the taxes you owe, you will not want to see part of that credit go unused, perhaps you can bring some of next year's income into 1975, so it can be offset by credit.

Or, say you have just had a very good year, your 1975 income promises to be well above what you expect to make next year. How about trying to delay some of your earnings until after the first of the year, or pre-paying some of next year's deductible expenses now?

MACPA advises that not all bills may be prepaid with Internal Revenue blessing, but among those that can are certain state and local taxes, charitable contributions and some interest payments made no more than a year in advance.

Most medical bills can not be prepaid, but there is nothing to prevent you from paying now every penny of medical expense you presently owe, and CPAs recommend that you do so, especially if those expenses exceed the excludable first three per cent of adjusted gross income.

After roughly assessing their tax situation, taxpayers with investments in securities may be prompted to make changes in their portfolios to balance out capital gains and losses. CPAs believe wise investors avoid buying or selling for tax reasons alone; sound investment considerations should also support such a move. And, they add, do not forget that a purchase or sale of a security takes five working days to carry out and if you wait too long the transaction may occur in 1976 rather than 1975.

**HOW ABOUT THOSE Individual Retirement Accounts,** into which persons not already covered by a pension or profit-sharing plan may put aside part of their income and pay no taxes on it until it is withdrawn? If you are eligible, consider establishing an IRA at once, for in the closing days of the year you can set aside the full amount permitted for 1975.

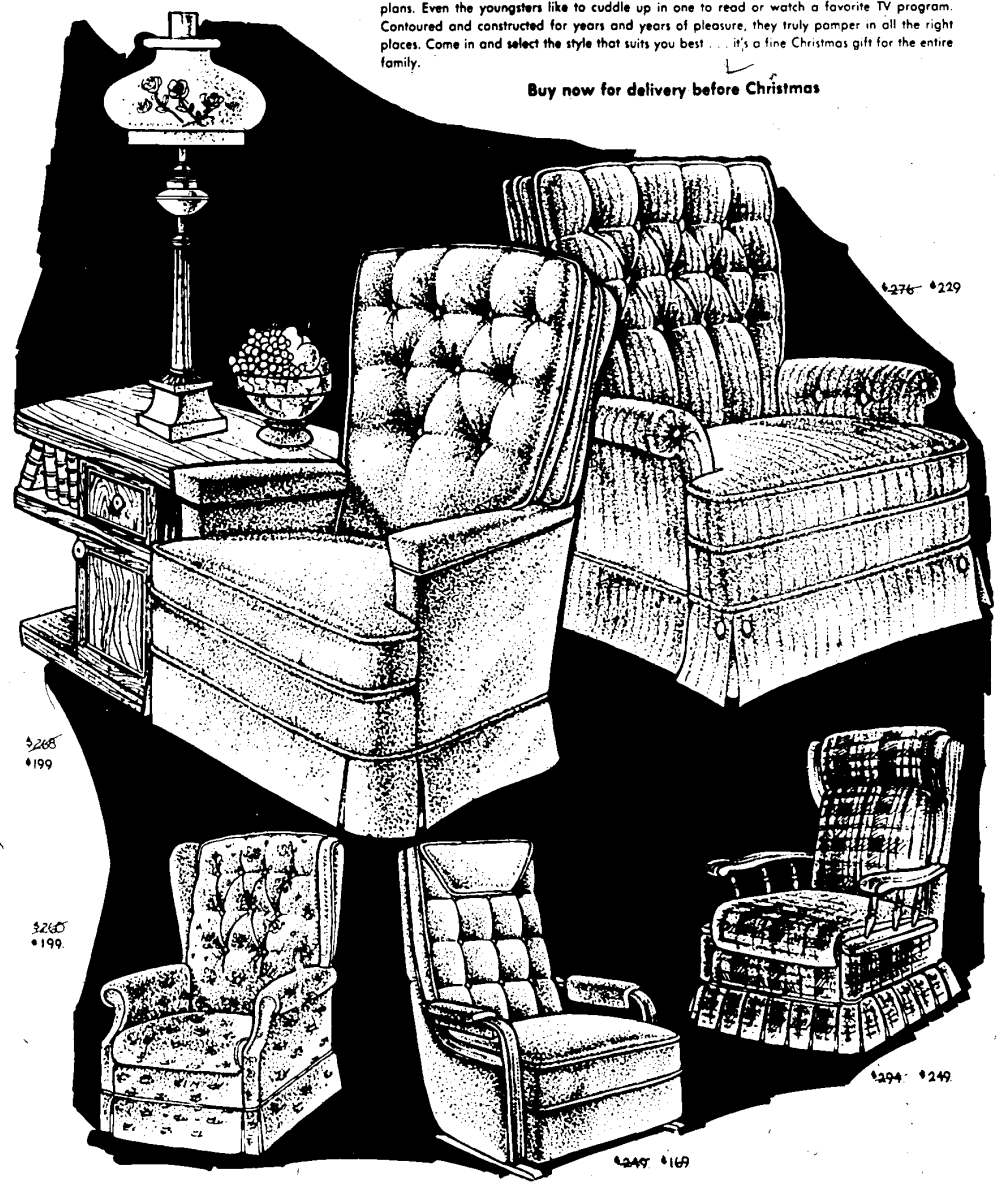
The same is true of gifts to your children or others. There is a \$3,000 annual limit on the amount that can be given without paying taxes, and if you don't make the 1975 gift this month, the tax break for the year is lost.

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