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CHRISTMAS HOURS
STARTING FRIDAY, DECEMBER 10th

Open Monday through Saturday,
9:30 a.m. to 8:30 p.m.

Free tax audit clinic offered by UM students

If you are a low or middle income taxpayer faced with a tax audit, you may be able to confront the federal bureaucracy with free help from a group of University of Michigan law students.

Under a program authorized by the Internal Revenue Service, the six students each term are receiving course credit for providing legal counsel to persons with tax problems under \$10,000 who might otherwise not be able to afford a tax lawyer to defend them.

For a large part of the public," said Douglas Kahn, one of the professors who started the program, "income tax problems create tremendous friction. That is particularly true if a taxpayer, whose returns have been audited, feels that he is right but does not want to go through the bureaucratic process of pleading his case."

The U-M tax project is supported by a grant from the Council on Legal Education for Professional Responsibility, a Ford Foundation affiliate. It is one of only three such programs in the country.

The program is limited to six students to ensure close faculty supervision, noted Kahn. Under this guidance, students screen potential clients, obtain facts of each case and present the case before IRS agents if there is a reasonable claim.

Kahn added that while priority will be given to low income applicants, there are usually not that many centered returns among low income people. As a result, Kahn expects most of the program's clients to be from middle income groups.

Potential clients should not be hesitant about seeking assistance from student lawyers, Kahn said. "These students are conscientious and eager to help," he said. "Clients will get good representation from them."

He pointed out, however, that services do not include preparation of tax returns.

For more information write the U-M Federal Income Tax Law Clinic, 202 East Washington St., Suite 508, Ann Arbor 48109 or call 313-763-5000.

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Reg. \$115 to \$155
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Reg. \$30 to \$35
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New vet benefits are now available

Medical benefits for veterans with service-connected disabilities are now entitled to new medical benefits at Veterans Administration (VA) hospitals.

The Veterans Ombudsman Health Care Act of 1976 expands and clarifies Medicare services provided by VA and extended the services to more veterans.

New medical benefits for veterans with a service-connected disability rated 50 per cent or more now may be treated at a VA outpatient facility for any disability. Previously outpatient or ambulatory care for any non-service-connected medical problems had been limited to veterans with a service-connected disability of 80 per cent or more.

Such programs as out-patient care, rehabilitation, nursing home care, state homes, and alcohol abuse were restricted in some ways by the new legislation and expanded in others.

ONE EXPANSION was a broadened definition of medical services to include rehabilitative services, family mental health services when it relates to treatment or training of veterans with a service-connected disability and a clear definition of when dental services may be furnished.

VA outpatient services were extended to the dependent survivors of veterans with a permanent and total service-connected disability who die of a non-service-connected cause.

Some of the changes brought about by the new law include:

• Veterans with 50 per cent or more service-connected disability now have the disability in outpatient care formerly reserved for those disabled by 80 per cent or more.

• Inpatient care is limited to 12 months except when a longer period is ap-

proved by the administrator as being necessary to complete treatment.

• Ambulatory care provided for the purpose of disposing of the need for hospitalization for a non-service-connected disability is limited to the extent that the services are available in VA facilities.

• Outpatient dental services for non-service-connected conditions are authorized only when necessary to complete work that was begun during a period of hospitalization.

• Payment of travel costs of veterans reporting to VA facilities for treatment of non-service-connected disabilities primarily is limited to those unable to defray the costs of such transportation.

THE NEW LAW covers a clarification of therapeutic and rehabilitation activities. A compensated work therapy program permits contracts with private industry or other sources to provide therapy with pay for patients and members.

The legislation covers the issue of patient rights and the concept of informed consent. Confidentiality of certain medical records is mandatory. The law requires nondiscrimination in the admission and treatment of veterans who are alcohol or drug abusers in providing medical care in VA facilities.

The new legislation establishes priorities for medical service to veterans, with first priority given to veterans with service-connected disabilities.



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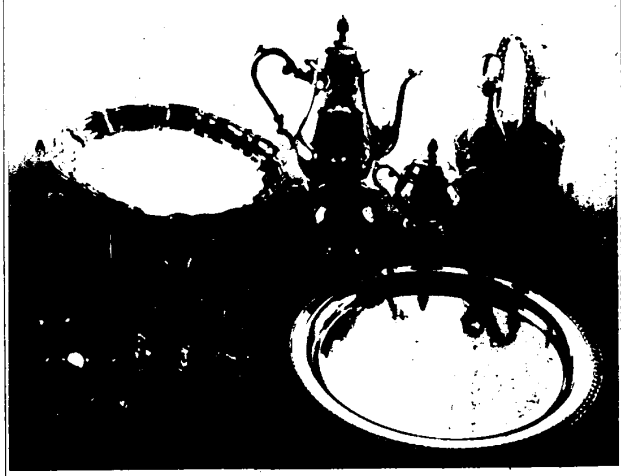
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HUDSON'S

Christmas warm-up: lambswool sweaters by Jaeger, in two traditional favorites. One's an intarsia-knit crewneck in blue or green shades, and the other's a zig-zag knit in camel tones. Both come in sizes 36 to 46, and each is \$45. By Jaeger: One of the great names in sweaters — in London, in Paris, in New York ... and under your tree.



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