Alumni to be recognized at 134th Founders Day banquet

John E. Gilster graduated from the School of Dental Medicine in 1944. In 1950 he joined the faculty of Washington University and rose to the rank of professor and chairman of the Department of Pedodontics. He is now a professor emeritus and is one of the school's most active alumni. He is a past member of the Alumni Board of Governors, and served as its vice-chairman in 1973. He is also a Member of the William Greenleaf Eliot Society and the School's Capital Resources Executive Committee.

Earle H. Harbison Jr. graduated from the College of Arts and Sciences in 1948 and worked for the Central Intelligence Agency until 1967. He became associated with Monsanto Co. that year and in 1977 was named vice president of commercial products. In 1986, he was elected president and chief operating officer. He is a member of the Arts and Sciences National Council and a Benefactor of the William Greenleaf Eliot Society.

Fred L. Kuhlmann graduated in 1938 from both the College of Arts and Sciences and the School of Law and later became a successful attorney.

Gumbel coming to campus

Bryant Gumbel, anchor for the NBC News "Today" morning show, will speak in the Assembly Series at 4 p.m. Wednesday, Nov. 11, in Graham Chapel.

The lecture is free and open to the public.

From 1972 to 1980, Gumbel worked as a sportscaster and eventually sports director for KNBC, the NBC affiliate in Los Angeles. He also wrote for and was promoted to editor-in-chief of Black Sports magazine.

Gumbel began co-anchoring "Early Today," a weekday morning news program, with Jane Pauley in 1980 and joined the "Today" program as an anchor that same year.

A native of New Orleans, Gumbel was raised in Chicago. He earned a liberal arts degree in 1970 from Bates College in Lewiston, Maine.

For more information about the lecture, call 889-5285.

Survey ranks University in top 25; medical school makes top 10

Washington University has been ranked as one of the top 25 universities in the nation in a U.S. News & World Report magazine survey of 764 college presidents. Washington University's School of Medicine was named one of the top 10 medical schools in the country in a similar U.S. News survey.

The results of the college presidents' survey were published in a 50-page special report, titled "America's Best Colleges," in the Oct. 26 issue of U.S. News. Washington University tied with the University of Wisconsin at Madison for 23rd place in the survey.

Questionnaires were sent to 1,329 U.S. college and university presidents asking them to assess the academic mood and to choose the nation's best and most innovative campuses. About 90 percent responded. U.S. News considers it the most comprehensive study of its kind.

A study on the medical schools' survey appears on page 6 in the Medical Record section of this issue.
Hotchner hails Homecoming: The Oct. 24 rain didn't dampen Washington University's Homecoming spirit. Pictured at the popular Homecoming parade is Washington University alums A. F. Hotchner (center), who served as honorary grand marshal. Chancellor William H. Danforth (far right), and University cheerleaders. Hotchner, a native of St. Louis, is an author, playwright and actor Paul Newman's friend and business partner.

Active weekend planned for visiting parents

Approximately 250 proud families and friends of University faculty and administrators will celebrate Parents Weekend, Nov. 7-8, at Washington University.

Activities for Parents Weekend

'87 are based on movie themes. Included in the fun are events like "High Noon" (lunchtime); "Last Tango for Parents" (where parents can dance to the mellow tunes of Glenn Miller via The Willie Akins Quartet, a viewing of the final rehearsal for the Performing Arts Department's Nov. 13-15 presentation of "The National Health: Or Nurse Norton's Affair" by Peter Nichols, and "Breakfast at Tiffany's," which, translated, means brunch at Wohl Center. Chancellor William H. Danforth will welcome the parents and guests.

Thomas F. Eagleton, L.L.B., former U.S. senator and now University Professor of Public Affairs, will deliver the faculty lecture. The title of his speech is "The Crash of '87." Parents will also meet with deans, visit tour delights like Union Station, St. Louis Centre and the Saint Louis Art Museum, and tour University sites such as the Tyson Research Center.

British literary critic to lecture

British literary critic Frank Kermode will speak on "Poetry and History" in the Assembly Series at 11 a.m. Wednesday, Nov. 11, in Graham Chapel.

Author of The Art of Telling: Essays on Fiction, Kermode has published criticism on literature ranging from Shakespeare, Spenser and Donne to Wallace Stevens. He has edited numerous books, including the Selected Prose of T.S. Eliot and the Oxford Anthology of English Literature and is a contributor to the periodicals Encounter, Partisan Review and the New York Review of Books.

Kermode served as King Edward VII Professor of English Literature and was a fellow at Cambridge University, King's College in Cambridge, England.

The lecture is co-sponsored by the Assembly Series, comparative literature and the English department.

For more information on the lecture, call 889-5285.

U.S. appeals court will hold hearings at law school

The U.S. Court of Appeals for the 8th Circuit will hear oral arguments on three cases beginning at 10 a.m. Wednesday, Nov. 11, at the School of Law, Room 516, Mudd Hall. The event, sponsored by the law school, is free and open to the public.

The cases that will be heard are: Winford L. Stokes vs. William J. Armontrout (starting at 9 a.m. for 40 minutes), William Edwards vs. Jewish Hospital (starting about 10 a.m. for 40 minutes) and United States vs. Ray A. Oth (starting shortly before 11 a.m. for 50 minutes). The judges will be Theodore McMillian of St. Louis, Richard S. Arnold of Little Rock, Ark., and Pasco M. Bowman II of Kansas City, Mo.

The law school is sponsoring the event as an educational program for law students. A question and answer session for the students will be held at the end of the program. The written briefs for the arguments are on reserve in the Freund Law Library.

Winford L. Stokes is appealing a conviction of capital murder in St. Louis County and given the death penalty. His conviction and sentences were appealed on appeal with the U.S. District Court. In his appeal before the 8th Circuit, he asserts nine points of error in his case, including claims that the state improperly refused to use a plea bargain and his right to a speedy trial was violated by a 16-month delay between indictment and trial.

William Edwards, a black man, was terminated from his position as a security supervisor at Jewish Hospital after he failed three lie detector tests. The tests were given to 15 employees after $2,100 was stolen from a safe at the hospital. Edwards says he was fired because he is black. President of the hospital representatives say Edwards was fired because he failed to pass the lie detector test threatened the officer investigating the $2,100 loss, and displayed bizarre and aggressive behavior, according to his grievance hearing.

The case was tried by a jury that awarded Edwards $50,000 in damages for emotional distress, $5,000 in back pay and $25,000 in punitive damages. Magistrate David Nocete set aside the back pay award and reduced Edwards' emotional distress damages to $1. However, he upheld the punitive damages award. Both parties are appealing.

In the Ray A. Oth case, police placed Oth under observation and stopped his car when they thought he was in a heist of cocaine. Police based their actions on information provided by confidential informants. A package containing 2.2 pounds of cocaine was found on the front seat of Oth's car. The police then obtained warrants to search Oth's home and his girlfriend's residence and seized 15 additional packages of cocaine after a search on one count of possession of cocaine with intent to distribute and sentenced Oth to 15 years imprisonment.

Among Oth's three points of appeal are claims that the police lacked probable cause to search Oth's home, that the affidavit used to obtain the search warrants were false and fabricated. For more information, call 889-6148.

The U.S. Court of Appeals for the 8th Circuit will hear oral arguments on three cases beginning at 10 a.m. Wednesday, Nov. 11, at the School of Law, Room 516, Mudd Hall. The event, sponsored by the law school, is free and open to the public.

The cases that will be heard are: Winford L. Stokes vs. William J. Armontrout (starting at 9 a.m. for 40 minutes), William Edwards vs. Jewish Hospital (starting about 10 a.m. for 40 minutes) and United States vs. Ray A. Oth (starting shortly before 11 a.m. for 50 minutes). The judges will be Theodore McMillian of St. Louis, Richard S. Arnold of Little Rock, Ark., and Pasco M. Bowman II of Kansas City, Mo.

The law school is sponsoring the event as an educational program for law students. A question and answer session for the students will be held at the end of the program. The written briefs for the arguments are on reserve in the Freund Law Library.

Winford L. Stokes is appealing a conviction of capital murder in St. Louis County and given the death penalty. His conviction and sentences were appealed on appeal with the U.S. District Court. In his appeal before the 8th Circuit, he asserts nine points of error in his case, including claims that the state improperly refused to use a plea bargain and his right to a speedy trial was violated by a 16-month delay between indictment and trial.

William Edwards, a black man, was terminated from his position as a security supervisor at Jewish Hospital after he failed three lie detector tests. The tests were given to 15 employees after $2,100 was stolen from a safe at the hospital. Edwards says he was fired because he is black. President of the hospital representatives say Edwards was fired because he failed to pass the lie detector test threatened the officer investigating the $2,100 loss, and displayed bizarre and aggressive behavior, according to his grievance hearing.

The case was tried by a jury that awarded Edwards $50,000 in damages for emotional distress, $5,000 in back pay and $25,000 in punitive damages. Magistrate David Nocete set aside the back pay award and reduced Edwards' emotional distress damages to $1. However, he upheld the punitive damages award. Both parties are appealing.

In the Ray A. Oth case, police placed Oth under observation and stopped his car when they thought he was in a heist of cocaine. Police based their actions on information provided by confidential informants. A package containing 2.2 pounds of cocaine was found on the front seat of Oth's car. The police then obtained warrants to search Oth's home and his girlfriend's residence and seized 15 additional packages of cocaine after a search on one count of possession of cocaine with intent to distribute and sentenced Oth to 15 years imprisonment.

Among Oth's three points of appeal are claims that the police lacked probable cause to search Oth's home, that the affidavit used to obtain the search warrants were false and fabricated. For more information, call 889-6148.
Iver Bernstein, Ph.D., assistant professor of history, presented a paper titled "The Significance of the New York City Draft Riots of 1863" to the Urban History Seminar of the Chicago Historical Society on Oct. 15. He also was a commentator on a panel on "Moral Reform and Municipal Government in 19th-century America" at the annual meeting of the Social Science History Association, held Oct. 31 in New Orleans.

Joan Cassell, Ph.D., research associate in the Department of Sociology, published her most recent book, titled "Children in the Field: Anthropological Experiences," which was reviewed by The New York Times book review.

Stanley Elkin, Ph.D., Merle Kling Professor of Modern Letters, narrated the television documentary "Slatinik: A Symphony," which will have its first national broadcast on the Arts and Entertainment Network at 9:30 p.m., Tuesday, Nov. 3. The 60-minute program, which was first publicly screened in 1986 at the St. Louis Art Museum, is a portrait of Leonard Slatinik, conductor of the St. Louis Symphony.


Ira J. Hirsch, Ph.D., senior research scientist, Central Institute for the Deaf, Edward R. Mallinckrodt Distinguished University Professor of Psychology and Audiology, Department of Psychological and Speech Sciences, has participated in a talk at the International Conference on Noise in Beijing, China. The subject of his presentation was the effects of noise on humans. He visited the Laboratory of Hearing of the Chinese Academy of Sciences in Beijing. Hirsch also gave a lecture on "Temporal Aspects of Auditory Perception" in Tokyo and a similar lecture at the Southeast Normal University in Shanghai. Hirsh presided over meetings of the National Research Council's (NRC) Commission on Behavior and Social Sciences and Education in Palo Alto and Washington, D.C. He met with an NRC committee on the range of applicability of the General Aptitude Test Battery, used in the country. At a special session on the range of applicability of the Battery, he presented a paper titled "Functional Reasoning in Occupational Settings," in Tokyo and a similar lecture in St. Louis.

Ken Wong, Ph.D., senior research associate in the Computer and Communications Research Center (School of Engineering and Applied Science), presented a paper titled "Load and Communication Balancing on Multi-processor Logic Simulation Engines," at the International Workshop on Hardware Accelerators. The workshop, held at Oxford University in Great Britain in early October, focused on the design of special purpose computer systems for logic simulation and artificial intelligence. The paper was jointly authored with Mark A. Franklin, Ph.D., professor of computer science and electrical engineering and director of the Computer and Communications Research Center.

Have you done something noteworthy? Have you: Presented a paper? Won an award? Been named to a committee or elected an officer of a professional organization?

The Washington University Record will help spread the good news. Contributions regarding faculty and staff scholarly or professional activities are gladly accepted and encouraged. Send a brief note with your full name, highest earned degree, current title and department along with a description of your noteworthy activity to Notables, Campus Box 1070. Please include a phone number.

Law institute elects two professors

Robert B. Thompson, J.D., and Susan Frellich Appleton, J.D., professors of law, have been elected to the American Law Institute. The institute comprises 2,000 judges, lawyers and law professors from across the nation who are interested in legal scholarship and law reform.

Dorsey D. Ellis Jr., J.D., dean and professor at the law school, said, "The election of professors Appleton and Thompson to the prestigious American Law Institute reflects their high standing in the legal profession and recognizes the significant contributions they have made to the improvement of the law and of the administration of justice." The law school now has five institute members.

Thompson, who specializes in corporate law, has been a member of the law faculty since 1979. He has a bachelor's degree from Vanderbilt University in Nashville, Tenn., and a law degree from the University of Virginia in Charlottesville.

Appleton, who specializes in reproductive rights, including abortion law, has been a member of the law school faculty since 1975. She has a bachelor's degree from Vassar College in Poughkeepsie, N.Y., and a law degree from the University of California, Berkeley.

Alumni recognized—continued from p. 1

Marc J. Schnall graduated from the College of Arts and Sciences in 1971 and the School of Law in 1974. He became associated with the Herbert Gordon Davis law firm in St. Louis. He single-handedly established the St. Louis chapter of the University's Alumni Board of Governors. He also has represented the University's chancellor in the San Antonio area. He is active in the Jewish Family Service of San Antonio, a United Way agency.

Heinrietta Freedman

John E. Gibser

Earl H. Harrison Jr.

Fred L. Kubliann
NIH centennial reflects on past and looks to future

David M. Kipnis, M.D., professor of medicine and chairman of the Department of Medicine at Washington University, lauded Monsanto's contribution to and interactions with NIH. "Corporations as a collective group give remarkably little support to academic institutions," Kipnis said. "Less than 3 percent of the total basic science budget in the U.S. is supported by corporate activity. We need to recognize that all segments of society have a significant role to play, and all segments can make a positive contribution."

Weldon also emphasized the need for the public's understanding and support of science. For Congress to support a science policy, it must deal with something the public can appreciate, "that the public clearly can say was a dollar well spent," he remarked.

Ironically, Weldon noted, the government agency with the smallest budget is the National Science Foundation, which was chartered to translate the benefits of science to the American people. In 1966, when the National Science Foundation had a $300 million budget for science education, that budget had been reduced to $100 million. "That has to tell you . . . that you do n't get that support unless you get the appreciation.

Weldon encouraged scientists to help design federal science programs that gather the public's "intuitive and instinctive support." He also stressed the need to evaluate these programs in the educational system, pointing out that teenagers in Japan, Europe and the Soviet Union are exposed to more math and science than American teens, and appear to be more involved, disciplined and motivated.

The NIH budget has a history, Weldon concluded. "Its mission, as I understand it, is to provide the research background for improving the health of the individuals in this country. If we do it right, then it has to stick to that mission.

The NIH is supported by corporate activity. Less than 3 percent of the total basic science budget in the U.S. is supported by corporate activity. We need to recognize that all segments of society have a significant role to play, and all segments can make a positive contribution."

Weldon, chairman of the House subcommittee on science, research and technology, said that the NIH will have to tighten its belt and to improve its public relations with the public and its legislators will face difficult and painful choices about where the money should go.

The afternoon program explored the history of the NIH, and the issues of public policy that affect its mission. The panelists were optimistic, and spoke of the need to rally public support behind federal funding for biomedical research.

"But former Sen. Thomas F. Eagleton warned that, due to economic and political considerations, the NIH will have to tighten its belt and put some of its programs on hold. "Everyone here would like all the billions in government funds for research, education, and all of those goals," he said. "But, we must have a strategy for treating unusual public health problems, such as AIDS."

The NIH's budget was $6.2 billion in 1987, a 17 percent increase over 1986, Scheiman said. But Scheiman said with Eagleton that the days of no-holds-barred government funding are numbered, that future funds will be scaled back, and that the public and its legislators will face difficult and painful choices about where the money should go.

The NIH budget was $6.2 billion in 1987, a 17 percent increase over 1986, Scheiman said. But Scheiman agreed with Eagleton that the days of no-holds-barred government funding are numbered, that future funds will be scaled back, and that the public and its legislators will face difficult and painful choices about where the money should go.

"The way things are" clashed with "The way things should be" at a panel discussion during the NIH centennial celebration. "Everyone agreed that continued government funding is vital to the future of biomedical research. Panelists Samuel O. Thier, M.D., president of the Institute of Medicine of the National Academy of Sciences, and U.S. Rep. Doug Walgren of Pennsylvania, chairman of the House subcommittee on science, research and technology, were optimistic, and spoke of the need to rally public support behind federal funding for biomedical research.

But former Sen. Thomas F. Eagleton warned that, due to economic and political considerations, the NIH will have to tighten its belt and put some of its programs on hold. "Everyone here would like all the billions in government funds for research, education, and all of those goals," he said. "But, we must have a strategy for treating unusual public health problems, such as AIDS."

The NIH's budget was $6.2 billion in 1987, a 17 percent increase over 1986, Scheiman said. But Scheiman agreed with Eagleton that the days of no-holds-barred government funding are numbered, that future funds will be scaled back, and that the public and its legislators will face difficult and painful choices about where the money should go.

The NIH budget was $6.2 billion in 1987, a 17 percent increase over 1986, Scheiman said. But Scheiman agreed with Eagleton that the days of no-holds-barred government funding are numbered, that future funds will be scaled back, and that the public and its legislators will face difficult and painful choices about where the money should go.

"The way things are" clashed with "The way things should be" at a panel discussion during the NIH centennial celebration. "Everyone agreed that continued government funding is vital to the future of biomedical research. Panelists Samuel O. Thier, M.D., president of the Institute of Medicine of the National Academy of Sciences, and U.S. Rep. Doug Walgren of Pennsylvania, chairman of the House subcommittee on science, research and technology, were optimistic, and spoke of the need to rally public support behind federal funding for biomedical research.

But former Sen. Thomas F. Eagleton warned that, due to economic and political considerations, the NIH will have to tighten its belt and put some of its programs on hold. "Everyone here would like all the billions in government funds for research, education, and all of those goals," he said. "But, we must have a strategy for treating unusual public health problems, such as AIDS."

The NIH's budget was $6.2 billion in 1987, a 17 percent increase over 1986, Scheiman said. But Scheiman agreed with Eagleton that the days of no-holds-barred government funding are numbered, that future funds will be scaled back, and that the public and its legislators will face difficult and painful choices about where the money should go.

The NIH budget was $6.2 billion in 1987, a 17 percent increase over 1986, Scheiman said. But Scheiman agreed with Eagleton that the days of no-holds-barred government funding are numbered, that future funds will be scaled back, and that the public and its legislators will face difficult and painful choices about where the money should go.
**Hematology lab gets accreditation**

The Hematology Laboratory at the School of Medicine has been awarded a two-year accreditation by the Commission on Laboratory Accreditation of the College of American Pathologists (CAP), based on the results of a recent on-site inspection. The CAP accreditation program is one of the few recognized by the federal government as requiring adherence to standards equal to or more stringent than the government's own. The inspection is one of the most rigorous a laboratory can experience and may require up to a year of advance preparation by the laboratory staff.

The inspectors examine the equipment and operation of the laboratory for the preceding two years, as well as the education and qualification of the laboratory's staff, adequacy of the facilities and equipment, and laboratory safety and management.

Timothy J. Herzig, M.D., is director of the Hematology laboratory, one of 3,600 CAP-accredited laboratories nationwide.

---

**$482,000 grant awarded to Volpe for brain research**

Joseph J. Volpe, M.D., director of the Division of Pediatric Neurology, and Santiago, M.D., professor of pediatrics, neurology and biological chemistry at the School of Medicine, has been honored for his scientific contributions by receiving MERIT status for his latest grant.

The grant for $995,361 is from the National Institute of Diabetes and Digestive and Kidney Diseases, part of the National Institutes of Health (NIH). MERIT (Method to Extend Research in Time) status guarantees an expedited review of work accomplished during that time.

Volpe is the A. Ernest and Jane G. Stein Professor of Developmental Neurology and Pediatria, and a member of the School of Medicine. He is a graduate of Harvard Medical School.

**Permutt's diabetes research receives MERIT status**

Diabetes researcher M. Alan Permutt, M.D., professor of medicine at the School of Medicine, has been honored for his scientific contributions by receiving MERIT status for his latest grant.

The grant for $995,361 is from the National Institute of Diabetes and Digestive and Kidney Diseases, part of the National Institutes of Health (NIH). MERIT (Method to Extend Research in Time) status guarantees an expedited review of work accomplished during that time.

Permutt is director of the Institute and a former director of the school's Diabetes Clinic. He is on staff at Barnes Hospital, a sponsoring instituion of the Washington University Medical Center. He received his medical degree from Washington University School of Medicine in 1965 and joined the faculty in 1970.

---

**Top diabetes researchers attend conference here**

The world's top diabetes researchers meet in St. Louis this week to discuss islet cell transplants, kidney disease, immunology, and patient management.

The researchers were here for the first international conference on research and clinical frontiers in diabetes. The meeting was sponsored by Washington University and underwritten by the Diagnostics Division of Miles Inc., manufacturer of Ames products. Some 150 scientists from as far away as China attended the conference, which was held at the Omni International Hotel at St. Louis Union Station.

Highlights of research that was presented include: advances in pancreatic islet cell transplantation, a new drug being developed to slow the onset of diabetes complications, and potential applications for slowing the aging process in non-diabetics, the relationship between heredity, hypertension, hyperglycemia and kidney failure in diabetes, and the use of computers in managing diabetes.

Conference chairman Julio V. Santiago, M.D., professor of pediatrics and associate professor of medicine at the School of Medicine, presented Paul E. Lacy, M.D., Ph.D., Permutt is director of the Institute and a former director of the school's Diabetes Clinic. He is on staff at Barnes Hospital, a sponsoring instituion of the Washington University Medical Center. He received his medical degree from Washington University School of Medicine in 1965 and joined the faculty in 1970.

---

**$482,000 grant awarded to Volpe for brain research**

Joseph J. Volpe, M.D., director of the Division of Pediatric Neurology at Children's Hospital and Washington University School of Medicine, has received a $482,000 grant from the National Institute of Child Health and Human Development for continuing studies on the biochemical mechanisms of brain cell development.

The five-year grant will extend the project to its 18th year.

A long-term goal of the study is to determine whether there could be ways to improve the health of the brain cells that are damaged in brain injuries.

Volpe is the A. Ernest and Jane G. Stein Professor of Developmental Neurology and Pediatria, and a member of the School of Medicine. He is a graduate of Harvard Medical School.

---

**Thumbs up checkup:** Fourth-year dental student Greg Groshan tells Matthew Rempsecher the words his patient wants to hear — no cavities.

The School of Dental Medicine has begun a new service that offers free dental examinations for children. The free examinations include a visual examination of the mouth and teeth. Children and their parents will also be informed about proper dental hygiene and any follow-up work that is needed. A fee will be charged for follow-up treatments, but at a cost that is generally less expensive than a private dentist. Children will be examined at the dental school clinic, located at 5350 Scott Ave. To schedule appointments or for more information, call the School of Dental Medicine at 454-0303 between 9 a.m. and 4 p.m.
Medical school ranks sixth in nation

The School of Medicine has been named one of the top 10 medical schools in the country by U.S. News & World Report.

Medical school - $1.4 million to fund medical informatics training

Washington University has received a $1.4 million grant from the National Library of Medicine to establish a training program in medical informatics.

The program, "New Approaches to Thrombosis and Vascular Biology," is scheduled for 4 p.m. Friday in the Carl V. Moore Auditorium, 4580 Scott Ave.

Blood clotting specialist to deliver 15th annual Moore lecture Nov. 13

A noted specialist on disorders of blood clotting will deliver the 15th annual Carl V. Moore Memorial Lecture Nov. 13 at the School of Medicine.

Can drive for burn patients

Employees of the School of Medicine are invited to help area burn patients by giving their used aluminum beverage cans to the Cans for Life Program.

Humor — the best medicine?

Daren Oliviero plays the all-seeing orderly Bar Nietzsche in the Philadelphia production of "The National Health: Or Nurse Norton's Affliction."
Tax tips

1986 reform act affects IRA deductions

The Tax Tip Service of IRS has published the new rules concerning Individual Retirement Accounts. The published rules are being reprinted below to provide information to interested members of the University community.

The Tax Reform Act of 1986 includes significant changes affecting Individual Retirement Arrangements (IRAs), the Internal Revenue Service said.

The new rules, which generally took effect on Jan. 1, 1987, include new eligibility requirements for individuals to claim deductions for an IRA on their tax return. The new eligibility requirements are based on the size of the taxpayer’s adjusted gross income (AGI) and whether the taxpayer is an active participant in any type of employer-maintained retirement plan.

Under the new law, taxpayers can claim the maximum deduction for IRA contributions only if they meet one of the following criteria:

- The individual is not an active participant (or in the case of a married couple, neither spouse is an active participant) in an employer-maintained retirement plan during the year, regardless of the amount of the taxpayer’s AGI, or
- The individual (or in the case of a married couple, either spouse) is an active participant in an employer-maintained retirement plan, and the taxpayer’s AGI is less than $40,000 for a married couple or $25,000 for a single individual.

If an individual (or, in the case of a married couple, either spouse) is an active participant in an employer-maintained retirement plan, the maximum allowable deduction for contributions to an IRA will begin to “phase out” when AGI reaches $25,000 ($40,000 for a married couple). When AGI reaches $35,000 ($50,000 for a married couple) no deductions are allowed for IRA contributions.

While many taxpayers may have their deductible IRA contributions limited or eliminated due to the new eligibility requirements, they will be able to continue making nondeductible contributions to a new or an existing IRA. As with the earnings on deductible IRA contributions, any earnings realized on nondeductible IRA contributions are not taxed until distributed to the taxpayer, generally at retirement when the individual may have a lower taxable income.

The new law also includes changes in the rules concerning spousal IRA deductions, qualified voluntary employee contributions, and the purchase of gold and silver coins for an IRA.

The spousal IRA provisions have been changed to eliminate the requirement that the spouse have no compensation in the year in order to be eligible for the spousal IRA contribution.

The new law repeals the IRA deduction previously allowed for voluntary employee contributions to a qualified plan.

If the new law is not applicable, taxpayers are allowed to establish an IRA by investing in certain gold and silver coins issued by the United States.

Other basic tax rules concerning IRAs have not been affected by the new law. Taxpayers may continue to establish or contribute funds to an IRA at any time during the tax year and the following year, up to the due date for filing their tax return without extensions.

Taxpayers who withdraw funds from an IRA before age 59½ are required to pay an additional 10 percent tax unless the withdrawal was due to the death or permanent disability of the taxpayer. Taxpayers may also continue to make tax-free rollovers either from one IRA to another or from an employer-maintained retirement plan to an IRA.

Additional information concerning the new rules affecting IRAs is contained in IRS Publication 980, Individual Retirement Arrangements (IRAs). Taxpayers can obtain a copy of the publication by calling the IRS Teletax service.

IRS Teletax Service
Recorded Tax Information
150 topics
St. Louis Metro area
241-4700
Outside St. Louis Exchanges
1-800-554-4477
Thursday, Nov. 5
12:10 p.m. Gallery Talk with Steven Nowak, assistant professor of physics, on "Superlattices and the Quantum Hall Effect." Gallery Talk, Gallery 1, 312 South Campus Drive.
2:30 p.m. Dept. of Mechanical Engineering Seminar, "Computation of Hyperbolic Riemann Inlet Flow Fields Using an UpwindParabolized Navier-Stokes Code." Reinhold A. Genz, Visiting Professor from the University of Munich, Department of Mechanical Engineering, 100 Cupples Hall.
4:00 p.m. Dept. of Earth and Planetary Sciences Seminar, \"Earthquake Hazards in the Central United States.\" Roger B. Herrmann, prof. of earth sciences, St. Louis U., 102 WU Science Hall.
Friday, Nov. 6
4:00 p.m. Dept. of Music Lecture Series, \"Newly Discovered Sources for the Early 16th century Madrigals.\" James Haar, U. of North Carolina, Cke. B 820.
6:30 p.m. First Annual Hillen Foundation Public Lecture, \"Varieties of Jewish Belief Today.\" An Intra-Jewish Dialogue.\" Admission is free, from 5:30 to 7:00 p.m., location TBA.
Saturday, Nov. 7
4:00 p.m. Midwest Mathematical Seminar, \"Dem-

4:00 p.m. Women's Studies Program Colloquium, \"Reflections on Research on Women and Politics.\" Liane Kosaki, WU, visiting asst. prof. of political science, 106 Whittemore.
8:00 p.m. School of Architecture Lecture Series with Michael Jankot, artist from Venice in New York City. Steinberg Auditorium.
Tuesday, Nov. 10
7:30 p.m. Committee on Women's Concerns Lecture and Slide Show Presentation, \"Sex, Power and the Media: Rethinking the Myth of America's Dream Girl.\" Ann Simonott, activist and former model. Also sponsored by COEDS. 112 Wilson. For more info., call Eileen Roberts, 726-0645, or Lisa Landseam, 862-216.
Wednesday, Nov. 11
11 a.m. Assembly Series Lecture, \"Poetry and the American Dream.\" Michele Leavitt, editor-in-chief, Graham Chapel.
4 p.m. Mathematics Analysis Seminar, \"A New Schwarz Lemma.\" Steve Katzke, WU, prof. of mathematics. 199 Cupples.
6 p.m. Dept. of English Poetry Reading \"Poetry in the Classroom.\" Hugh Finn, chair of the English Department, WU, and English Professor, 196 Cupples.
Thursday, Nov. 12
1:10 p.m. George Warren Brown School of Social Work Colloquium, \"Lessons in Per-...