Grant

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option to apply for another two years. The brand-new technology is available to the Family Consumer Science, Ag and business/ technology departments for entrepreneurship activities.

Other changes were made also. An extra 15-minute block was created in the school day by reducing each period by one minute and adding five minutes to the day. During this block the students were divided into 'hives' with a mixture of students from grades7-12.

"We are trying to teach students to think differently about jobs," Richard Eisenhauer said. "Teaching them they are training for a career, they become part of the business. They can take ownership instead of just collecting a paycheck week to week." The students also do research on career sites and testing to find their interests and career possibilities.

But the integral part of the new deal in Bloomfield is learning the technology.

"For example, we have a special education student who is learning to use the 3-D printer to design a cookie cutter for dog biscuits." Runyon said.

The first design was too small but Runyon said that is the beauty of the process. That student gets to have a hands-on experience with technology and learns how to tweak it for what the final product should be. The student failed but that's OK because then problem solving comes into the picture – it's a real challenge instead of reading it in a book.

The final piece of the process is entrepreneurial education. The purchase of the CNC (computer numerical control) machines and education of how to run them will give the students a real-life skill. They learn how to run the machines by creating computer programs which tell the machine what to do - either cut a metal sign with the laser cutter, embroider a logo on an item of clothing, or develop a cutter for a dog biscuit.

"All profits from any items the FCCL, FFA or Business students create and sell will go back into keeping the CNC machines up to date, buy supplies or additional equipment," Eisenhower said. 'We are experimenting with designs right but are dedicated to develop this as a business and will be up and selling by second semester."

There isn't a school apparel business in town so the FCCLA students would be filling that void." FCS teacher Jodi Guthmiller said. "We have created a computer design for jackets for a local business which a FCCLA member is using for the Star project this year and a Bees logo for caps is ready for use. If the program is written correctly, the embroidery takes about 15 minutes."

Right now, customers would bring an article of clothing they want embroidered and the students develop the design.

'The science students created a program to build the planets with the 3-D printer and now they are considering including the art department so the planets can be realistically painted," Runyon said. "This way we teach students to reach out across different areas of the curriculum for ideas. A globe design was tried with the 3-D printer which it wasn't successful but with tweaking, the program built a human skull. They also built a recorder and are having fun."

But the possibilities are endless. Custom designs for metal or wood signs for PRESS & DAKOTAN ■ SATURDAY, NOVEMBER 28, 2015



PHOTO: LINDA WUEBBEN

Richard Eisenhauer, Jodi Guthmiller and LeeAnn Runyon are part of an effort to boost career education opportunities in Bloomfield, Nebraska. A recent revision grant received by the school district will help aid in that process.

yard display are just the beginning. The staff speculates the local implement dealer or blacksmith may find opportunities for the students to create and build with the plasma cutter and outside interest from neighboring communities is welcomed.

"We have been so blessed with technology in our school," Runyon said. "The students all have IMacs through a grant and now with the grant for this equipment, we also had to purchase seven PCs because some of the CNC machines were not Applecompatible."

Certainly the district is considering future ideas for the remaining grant opportunities. "Some of our most popu-

lar classes are in the Con-

sumer Science department and upgrading our kitchen from the 1950s so we can improve our culinary opportunities is a very real need," Guthmiller said. "It has been so positive for the students and also the staff to have these opportunities here in our district. They come to class excited and want to know what we are doing and when can they do it."

Tax Preparedness Series: Gathering Essential Documents For Next Filing Season

Well-organized records make it easier to prepare a complete and accurate income tax return next filing season. The Internal Revenue Service encourages individuals to gather the adequate documents that can also help provide answers if their return is selected for an audit or to prepare a response if they receive an IRS notice.

This fact sheet is part of a series of weekly tax preparedness products designed to help taxpayers begin planning to file their 2015 returns.

BASIC RECORDKEEPING TIPS:

• Identify sources of income. This will help separate business from nonbusiness income and taxable from nontaxable income.

• Keep track of expenses. Use records to identify expenses for which a deduction can be claimed. This helps determine if deductions can be itemized on the tax return.

• Keep track of the basis of property. This includes the original cost or other basis of the property and any improvements be until the statute of limitation expires for that return. For assessment of tax owed on a timely-filed return, this usually is three years from the due date of the return.

KINDS OF RECORDS TO KEEP

Although the law does not require any special form of records, be sure to keep all receipts, canceled checks or other proof of payment and any other records to support any deductions or credits claimed. Also, for any refunds claimed, a taxpayer's records must show that they actually overpaid their tax.

• Electronic records — All requirements that apply to hard copy books and records also apply to electronic storage systems that maintain tax books and records. When replacing hard copy books and records, make sure to maintain the electronic storage systems for as long as they apply under federal tax law.

• Copies of tax returns --- These can help prepare future returns and could be needed if filing an amended return or for an audit. Copies of past returns and other records can also be helpful to the survivor or executor or administrator of a taxpayer's estate. If necessary, request a copy of a return and all attachments (including Form W-2) from the IRS by using Form 4506, Request for Copy of Tax Return. There is a charge for a copy of a return. • Basic Records — These are documents that everybody should keep and that prove income and expenses. If a taxpayer owns a home or investments, basic records should contain documents related to those items. • Income – These records prove the amounts reported as income on the tax return and may include wages, dividends, interest

and partnership or S corporation distributions. Records can also prove that certain amounts are not taxable, such as tax-exempt interest. If a taxpayer receives a Form W-2, they should keep Copy C until they begin receiving Social Security benefits to protect their benefits in case there is a question about their work record or earn-

ings in a particular year. • Expenses — Basic records prove the expenses for which a deduction or credit is claimed on a tax return. Deductions may include alimony, charitable contributions, mortgage interest and real estate taxes. There may also be child care expenses for which a credit can be claimed.

• Home — These should enable taxpayers to determine the basis or adjusted basis of their home. This information will be needed to determine if there is a gain or loss when selling a home or to figure depreciation if part of the home is used for business purposes or for rent. Records should show the purchase price, settlement or closing costs and the cost of any improvements. They also may v casualty losses deduct ed and insurance reimbursements for casualty losses. Records also should include a copy of Form 2119, Sale of Your Home, if the previous home was sold before May 7, 1997, and postponed tax on the gain from that sale. When selling a home, records should show the sale price and any selling expenses, such as commissions. • Investments - Basic records should enable taxpayers to determine their basis in an investment and whether they have a gain or loss when selling it. Investments include stocks, bonds and mutual funds. Records should show the purchase price, sales price and commissions. They may also show any reinvested dividends, stock

splits and dividends, load charges and original issue discount (OID).

• Proof of Payment — Taxpay-ers should keep these records to support certain amounts shown on their tax return. Proof of payment alone is not proof that the item claimed on the return is allowable. Taxpayers should also keep other documents that will help prove that the item is allowable. Generally, payments are substantiated with a cash receipt, financial account statement, credit card statement, canceled check or substitute check. If payments are made in cash, be sure to get a dated and signed receipt showing the amount and the reason for the payment. If payments are made using a bank account, it is possible to prove payment with an account statement.

• Account statements — It is possible to prove payment with a legible financial account statement prepared by a bank or other financial institution.

• Pay statements — Taxpayers may have deductible expenses withheld from their paycheck, such as charitable contributions, mon dues of medical mst ance premiums. Be sure to keep year-end or final-pay statements as proof of payment of these expenses • Health Insurance documentation – While the IRS does not require taxpayers to submit documentation of health coverage with their tax returns, gathering documents in advance will help return preparation at tax time. Beginning with records for tax years 2014, taxpayers should keep insurance cards, explanation of benefits statements from their insurer, W-2 or payroll statements reflecting health insurance deductions, records of advance payments of the premium tax credit and other statements indicating that they or

a family member had and maintained health care coverage.

If claiming the premium tax credit, taxpayers will need information about any advance credit payments received through the Health Insurance Marketplace, the type of coverage obtained at the Marketplace, the premiums paid, and the months covered.

If the taxpayer or any of his or her family members are granted a coverage exemption from the Marketplace, they will receive a notice from the Marketplace with their Exemption Certificate Number. Taxpayers should keep this notice, along with any other documentation to support an exemption claimed on the tax return. Find more information on Gathering Your Health Coverage Documentation page on www.irs.gov.

If a taxpayer has employees, they should keep all employment tax records for at least four years after the tax becomes due or is paid, whichever is later.

CREATE AN ELECTRONIC ADDITION-AL SET OF RECORDS

Emergencies can happen any-

made.

• Prepare tax returns. Records are needed to prepare a tax return.

• Support items reported on tax returns. The IRS may question an item on a taxpayer's return. Their records will help explain any item and arrive at the correct tax. If the correct documents cannot be produced, this could result in the payment of additional tax and potentially be subject to penalties.

Records such as receipts, canceled checks and other documents that support an item of income, deduction or credit appearing on a return must be kept as long as they are relevant under federal tax law. Generally, this will

time. By keeping a duplicate set of records including bank statements, tax returns, identifications and insurance policies in a safe place and away from the original set, taxpayers ensure protection of their records. Keeping an additional set of records is easier now that many financial institutions provide statements and documents electronically, and much financial information is available on the Internet. Even if the original records are only provided on paper, these can be scanned into an electronic format.

Find more information on this and other tax related subjects on www.irs.gov.

Yankton Students Learn The Value Of Ethics Through Junior Achievement

Junior Achievement partners with more than 350 local business executives and community leaders across the state to prompt students to begin questioning their own set of ethics.

Through the "JA Excelling through Ethics" program, nearly 8,000 South Dakota middle and high school students will be challenged to think about the impact of their choices. These community members will provide each student an opportunity to think critically about situations they may face in relation to ethics.

The "JA Excelling through Ethics" program was created specifically for South Dakota students. The curriculum, along with the experiences of the volunteers, encourages students to begin thinking about their own personal set of ethics, morals, values, perspective, and character. Junior Achievement's efforts to inspire and prepare young people to succeed in a global economy are enhanced by offering an engaging experience through

this program. On Dec. 2, nearly 200 Yankton students will participate in the program. Business executives and community leaders will share real life ethical decisions they have faced and talk about how they responded. Through these discussions, the students will gain a better understanding of their responsibility to society, and comprehend the role ethics plays in the workplace and in life.

Junior Achievement of South Dakota President Kayla Eitreim said, "We are grateful for the time executives take to share their personal experiences and challenge the students to think about the impact of ethical decision making. JA realizes the impact of these discussions can benefit the students both now and in the future."

For more information about the "JA Excelling through Ethics" program, contact the state office at 800-871-7007 or visit www.jasd.org.





Questions? Call 605-668-8310.