TELEGRAM

COLUMBUS, Nebraska

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Food drive for Rescue Mission

COLUMBUS — The Morning and Noon Rotary clubs will have the annual Super Bowl Food Drive Feb. 3. The club will be collecting food all day in front of Super Saver and Hy-Vee. Donations will go to the Columbus Rescue Mission. c Copyright 2018 \ All Rights Reserved

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Science fair brings out best in sixth grade students

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By Suzi Nelson

ASHLAND - Among the many conclusions reached by the participants in the Ashland-Greenwood Sixth Grade Science Fair: the best cleaner for your kitchen counters, the best bait to use when fishing rainbow trout and which flour tastes best in chocolate chip cookies.

The annual science fair was held Monday at Ashland-Greenwood Middle/ High School. Ten winning experiments and two alternates were chosen from the three sixth grade classes. The winners are Derek Buller, Isaac Carson, Paige and Mira Comstock, Lauren Gerdes, Elliot Gossin, Emma Keith, Dane Jacobsen, Clint Mumm, Alivia Pike and Addison Scott. The alternates are Mayley Pfeiffer and Treyton Tweton.

The students were divided into five groups. Members of the Ashland Rotary Club and Ashland-Greenwood High School students did the judging. "The judges had an ex-

tremely hard time picking two from each group," said Kristi Bundy, the AGMS sixth grade teacher who is in

charge of the science fair. This year Bundy had her students focus on research and putting together binders that include data from their experiments.

She was pleased with the work done by all of the students.

"Overall I thought the kids did an excellent job," she said.

Among the winners was Isaac Carson, who compared the effectiveness of bleach, vinegar and essential oils in cleaning bacteria. His conclusion was that a cleaner with essential oils works the best.

Isaac chose the experiment to help out at home.

"My mom didn't know which type of cleaner to use to clean the kitchen and the bathroom," he said.

Each student had to present their experiment to the class first and then to the judges on Monday. Isaac said he felt comfortable in front of his fellow students and the

judges. "It felt like normal conversation," he said.

An annual fishing trip with his dad and friends

prompted Clint Mumm's experiment on the most effective bait for rainbow trout. See SCIENCE, Page 3



CLEANING UP: Isaac Carson's experiment "Cleaning Bacteria" netted him a win at the Ashland-Greenwood Sixth Grade Science Fair on Monday and a spot at the regional competition. (Staff Photo by Suzi Nelson)

Science **Continued from Page 1**

His work earned him a trip to the regional science fair.

Clint said a group of about 16 men and their sons go on a "boys" trip to Arkansas to fish. He has been going since he was three years old.

During last summer's trip, Clint started to wonder whether the color of the plastic bait they placed on the hooks made a difference.

"It wondered always what's the best bait to use,' he said.

He placed bright pink, chartreuse (a bright green color) and silver bait on the hooks along with a piece of

shrimp as he fished for rainbow trout in the Century-Link Lake at Mahoney State Park on a warm day last fall. His experiment determined that chartreuse bait worked best.

All of the students began work on their experiments several months ago, starting with selection of their topic and research.

Elliot Gossin's science fair entry, "Soil, Sand and Clay, Oh My!" looked at erosion of soil based on its permeability. His conclusion was that sandy soil, which is more permeable, is subject to more

erosion.

Being chosen as a science fair winner helped Elliot reach one of the goals he set

for the science fair, he said.

Emma Keith is also happy she was selected as a winner for her experiment, "The Power of Flour," which determined the best type of flour to use when baking chocolate chip cookies. She compared all-purpose flour, bread flour and cake flour in a taste test.

"The all-purpose flour was best," she said.

Emma said she likes to

bake, so this experiment was

a natural choice for her.

"I've been baking cookies a lot," she said.

The science fair was a daylong event for the students, starting at 8:30 a.m. Monday when the fifth graders came to the middle school to see what they will have to look forward to when they participate in the science fair next vear.

Judging took place at 12:15 p.m. and family and friends were invited to the school

at 6 p.m. to see the exhibits and find out who the winners

GAZETTE

ASHLAND, Nebraska

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were.

to compete at the Nebraska Junior Academy of Science Southeast Regional competition on March 6 at Nebraska Wesleyan University in Lincoln, where winners qualify

ere. for state competition. Last The winners will go on year, two AGMS students, Ava Miller and Dayna Wilson, qualified for state.



SCIENCE FAIR WINNERS: These Ashland-Greenwood Middle School students were judged to be winners and alternates in the Sixth Grade Science Fair on Monday. Pictured are (front row, from left) Alivia Pike, Lauren Gerdes, Paige Comstock, Mira Comstock, Addison Scott, Hayley Pfeiffer, Emma Keith; (back row) Clint Mumm, Dane Jacobsen, Isaac Carson, Derek Buller, Elliot Gossin and Treyton Tweton. (Staff Photo by Suzi Nelson)

JOURNAL

FALLS CITY, Nebraska

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The Falls City Rotary president, Jill Meyer (center) gives Glenda Nelson (far left) and Paul Weinert (far right) their Paul Harris pins for donations made to the Rotary Foundation. Merle Veigel was no present, but also earned a pin. NEBRASKA CITY, Nebraska

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Kirt Manion kmanion@ncnewspress.com

It's January of 2018 and you're getting ready to file taxes for 2017 but thinking about how the Tax Cuts and Jobs Act of 2017 will affect the 2018 taxes you file in 2019.

Just that sentence can be confusing. And when it comes to actually figuring out how tax law changes effect individual tax payers, it can be overwhelming.

The Nebraska City Rotary program for Wednesday, Jan. 24, hoped to shed some light on the subject as Scott VanderVeen of VanderVeen and Goracke gave a presentation and then took questions from Rotarians and guests at the Eagles Club during the noon hour.

The topic was huge. And this article could go on for a very long time.

With that in mind, here's some of the major points of discussion.

First off, it's important to note the enormity of the changes associated with the new law. This doesn't happen every year.

See ROTARY, page 2

ROTARY

From page 1

"We haven't seen anything this large and overwhelming in the last 30 years," said VanderVeen, adding that a similar change happened with the 1986 tax reform signed by America's 40th President, Ronald Reagan.

It's interesting to compare the two laws, 1986 and 2017, in terms of their planning and implementation. It took over a year for the 1986 law to be conceived, debated and passed, VanderVeen said. This time around, VanderVeen Date:Tuesday, January 30, 2018Frequency:BI-WEEKLYCirculation:2144Clip Size:75.85Ad Rate:\$10.35Page/Section:0001



Thinking about how tax law will effect you?

Wednesday's Rotary program attempts to make sense of new reform bill passed in December.

said the whole thing came together in about two months.

It wasn't without controversy—and that boils down to politics.

"We have to talk a little bit of politics because politics drives tax policy," VanderVeen said.

The Democratic Party was shut out of the 2017 reform process because it simply didn't have the votes to participate. When a time comes where the Democrats control the White House and the houses of Congress, VanderVeen said its likely that many of the key elements of this tax reform will be overturned.

As of Jan. 1, 2018, the new law went into effect and it will effect a lot of people.

Here's a few ways that it will.

In terms of individual taxes, the bracket percentages have been lowered.

Note: These are rough or rounded figures.

VanderVeen said a good way to think about tax brackets would be to think of income as water filling glasses. The first

glass is one where you place your earnings up to \$19,000. This glass was taxed at 10 percent and continues to be taxed at that rate. But the limit for this bracket used to be \$1,000 less.

The next glass of income is money made from \$19K to \$78K and is taxed at 12 percent. It used to be taxed at 15 percent. A three percent reduction in rate will be a savings for most tax payers. And the tax brackets go up from there with the next section of income being taxed at 22 percent instead of 25 percent. The top tax bracket for the wealthiest Americans was at 39.6 percent and is now at 37 percent.

The idea of a uniform tax percentage

on everything you earn is a concept that many people think is correct.

"It's wasn't all taxed at 25 percent because you are in the 25 percent bracket. That's something that people don't understand a lot of the time," VanderVeen said.

How about the standard deduction? The deduction for married filing jointly was \$12K and has been doubled to \$24K. With a more favorable standard deduction, folks will save money. And there won't be as many people who choose to itemize deductions, as it won't be to their favor.

The ripple effect could be charitable giving. People who itemize deductions to include their charitable gifts might find it hard to get over the \$24K number and, thus, won't get a tax benefit.

That's a concern for non-profits which count on charitable gifts. VanderVeen said there are still ways that people can make contributions to charities and get a tax benefit for that, but it might not be as easy as it was with a simple deduction.

Speaking of deductions, a number of them won't be allowed anymore. Tax payers used to be able to deduct moving expenses but won't now. Tax payers used to be able to deduct alimony payments. That's out. And the deduction for state and local taxes has been limited to a combined \$10K.

In the past, VanderVeen said wealthier Americans might deduct over \$100K in state and local taxes combined. VanderVeen said this change might offset, at least to some degree, the reduction of tax brackets for the higher income earners.

A new deduction of "qualified business income" could be a big deal for some

NEWS-PRESS

NEBRASKA CITY, Nebraska

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folks. This income, also called "pass through income" would get a tax break of 20 percent. If a qualified business makes \$20K, that business would get a deduction of \$4,000. "I have never seen anything like that before, so this is a significant change," VanderVeen said, adding that the business income deduction will directly effect many of his clients.

Another deduction that could effect a lot of folks is the "child and family tax credit." The tax credit was increased from \$1,000 to \$2,000 per child and the phase out, which took away the benefit for some higher income earners in this part of the country, has been increased so that nearly everyone will get the benefit. VanderVeen noted that the deducted amount represents a dollarfor-dollar match in terms of eliminating tax obligation.

There are various other changes for personal income tax as well. Personal

exemptions have been eliminated under the new law. It used to be that a tax payer would get a break by claiming exemptions. And the payroll allocation tables have been changed, so tax payers should watch their pay checks and make sure that enough is being taken out to avoid a large bill at tax time in 2019.

Putting the individual taxes aside, the corporate tax rate changed significantly. Corporate taxes were being paid at 34 and 39 percent at the top end. President Donald Trump wanted the rate cut down to 18 percent. While he didn't get that number, the number was still reduced to 21 percent.

Good idea?

"That puts us really competitive with the rest of the world," VanderVeen said. "In my opinion, professionally, and as a tax payer and as a citizen, I think that's probably a smart move by the President and Congress because it makes us more competitive. It will bring more jobs and

manufacturing back on shore."

The above notations don't include all of the topics discussed at the Nebraska City Rotary meeting. With each tax payer being in a different situation, it's best to continue to research or work with a professional to make sure you're in good shape and taking advantage of available tax breaks.

VanderVeen said, with the law being new, there haven't been any regulations from the U.S. Treasury and nothing has been codified by the IRS.

VanderVeen said its really about reading the law and trying to interpret things at this point.

No doubt some tax payers will be happy with the changes and some not so much. But VanderVeen said all tax payers should take heart.

^aTaxes are historically low," said VanderVeen. "When I started, there was a top tax bracket of 50 percent." EXPRESSDate:TRED OAK, IowaCirculation:1Clip Size:2Ad Rate:\$

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Daddy Daughter Dance coming up

The Red Oak Rotary Club's eight annual Daddy/Daughter Dance is from 6:30-8:30 p.m. Feb. 3. at the White Fair Building. The event is open to girls in kindergarten through 12th grade and their adult male role models. Watch for pictures in our upcoming Feb. 6 edition. EXPRESS

RED OAK, Iowa

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Community Calendar

31 January

6:30 a.m., Red Oak Optimists meeting, Red Coach Inn and Restaurant.

9 a.m.-3 p.m., Bloodmobile, East Mills High School, 1505 E. 15th St., Malvern.

3-5:30 p.m., Christ's Cupboard, Food Pantry and Clothing Cupboard, 604 4th St.

5-6 p.m., Overeaters Anonymous, United Methodist Church, 200 Church St., Shenandoah. Contact Sara W. at 712-215-1500.

1 February

McDonald's Grand Opening.

1 p.m., Bridge Club, refreshments provided. Arlignton Place dining room, 800 E. Ratliff Rd.

4 p.m., Community Prayer Time, Fountain Square Park. Call Bonnie at 623-4759.

4 p.m., Friends of the Red Oak Trails meeting, ROCIA board room.

5:30-7 p.m., Community Soup Kitchen, Red Oak Presbyterian Church, 511 Coolbaugh St.

7 p.m., Alcoholics Anonymous, Bethlehem Lutheran Church, 1101 Summit St.

2 February

9:30 a.m., Family Success Network, ROCSD District Admin Office boardroom.

9:30-11 a.m., Friendship Friday, Stanton Care Center.

10 a.m., Community Coffee, Arlington Place.

10:15 a.m., Library story time, "Transportation," Red Oak Public Library, 400 N. 2nd St.

5:30 p.m., Alcoholics Anonymous, Bethlehem Lutheran Church, 1101 Summit St.

6:30 p.m., Narcotics Anonymous, First Baptist Church, 403 N. 3rd St.

7 p.m., "Daddy's Home 2," Red Oak Grand Theatre.

3 February

Noon, Genealogy workshop: Photo Touch-up with Microsoft Paint, Gibson Memorial Library, 200 W. Howard St., Creston. Pre-register online at unioncgs.org or call 641-202-0508.

6:30-8:30 p.m., Red Oak Rotary Club Daddy/

Daughter Dance, White Fair Building. 7 p.m., "Daddy's Home 2," Red Oak Grand Theatre.

4 February

11:30 a.m., Souper Bowl of Caring soup luncheon, First Congregational UCC, 608 Reed St. Free will offering.

2 p.m. and 7 p.m., "Daddy's Home 2," Red Oak Grand Theatre.

5:30 p.m., Alcoholics Anonymous, Bethlehem Lutheran Church, 1101 Summit St.

5 February

11 a.m.-1 p.m., Pregnancy Center of Southwest Iowa, open, 101 E. Reed St.

Noon, Kiwanis meeting, Pizza Ranch.

7 p.m., Alcoholics Anonymous, Bethlehem Lutheran Church, 1101 Summit St.

6 February

8:30 a.m., Montgomery County Supervisors,

Courthouse.

Noon, Rotary Club meeting, Red Coach Inn and Restaurant.

Noon-5 p.m., Food Pantry, First Baptist Church, 406 N. 3rd St., 712-621-1644.

5:30-8 p.m., Southwest Iowa Free Medical Clinic, 406 N. 3rd St.

5:30-8 p.m., Pregnancy Center of Southwest Iowa, open, 101 E. Reed St.

5:30 p.m., Overeaters Anonymous, Faith Community Church, 2701 N. 8th St.

6-7 p.m., Moms Off Meth support group, Faith Community Church, 2701 N. 8th St.

6:30 p.m., Early-Bird Bingo, 7 p.m., Regular Bingo, Red Oak Eagles, 200 E. Washington.

6:30 p.m., Celebrate Recovery, Advent Christian Church, 300 S. 2nd Ave., Villisca.

7 p.m., Alcoholics Anonymous, Bethlehem Lutheran Church, 1101 Summit St.

7 p.m., Financial Peace University, Faith Community Church, 2701 N. 8th St. Go to flu.com/1053031 for information or to register. EXPRESS

RED OAK, Iowa

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OCALSPORTS TUESDAY, JAN. 30, 2018

REDOAKEXPRESS.COM

East Mills boys BB rebounds from loss to rout HC

Charm Carpenter

The Red Oak Express

The East Mills boys basketball team went 1-1 last week, falling to Sidney 46-35 and soundly defeating Heartland Christian 79-38. Sidney

The Wolverines were down by six at the end of the first frame and cut the gap in Riley Story added 10. the second, to head into the halftime down 27-23.

Sidney came out in the second half with defensive adjustments and all but shut down East Mills' shooting game, allowing only 12 points in the second half.

Anthony Rainey scored 13 for the Wolverines and

PAGE 5B

Nic Duysen scored five points and collected 11 rebounds. 10 on defense; Trevor Glockel had three points, and Michael Schafer and Dylan Schroeder each chipped in two points.

> **Heartland Christian** The Wolverines jumped

to a 21-8 lead at the end of Bedsole two. the first quarter in the 79-38 victory over Heartland Christian Friday,

Four Wolverines netted double-digit scores: Rainey 21, Schafer 16, and Schroeder and Story 15 tonight beginning with a each.

Glockel added six points, Duysen four, and Wesley

Schafer hit four threepointers.

Duysen had 12 rebounds and Rainey nine, and Story recorded six steals.

East mills plays in Essex girls game at 6 p.m.



Above: Trevor Glockel goes straigtht up to avoid a foul on defense earlier in the season. Right: Dylan Schroeder dribbles the ball across the court to head up the offensive charge for the Wolverines earlier this season.(Charm Carpenter/The Red Oak Express)



Page: 1/2 **EXPRESS**

RED OAK, Iowa

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did not find the money. (Charm Carpenter/The Red Oak Express)

