

State College. He was one of only about thirty judges from across the United States to attend an advanced seminar in Anglo-American Jurisprudence at England's Oxford University in 1988. An amateur historian, Judge Ogburn has authored numerous articles for historical journals and serves on the boards of both the San Luis Valley Historical Society and the state historical society. He and his wife, Ann, have been married over forty years and have three children and six grandchildren.

Mr. Speaker, Robert Ogburn is an exemplary servant to his community and to the State of Colorado, and it is with great pride that I recognize his career before this body of Congress and this nation. Judge Ogburn's presence will be greatly missed in the courtrooms of the 12th Judicial District, and I would like to extend to him my congratulations on his retirement and wish him the best in his future endeavors.

HAPPY 100TH BIRTHDAY,
ANASTACIO A. CISNEROZ

HON. HOWARD L. BERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. BERMAN. Mr. Speaker, I rise to pay tribute to my constituent, Anastacio A. Cisneroz, who celebrates his 100th birthday on April 15, 2003 at Pico Adobe Historical Park in Mission Hills.

Born in Purandido, Michoacan, Mexico, Anastacio and his family fled to the United States in 1918 to avoid the hardships caused by the Mexican Revolution and to find a better life. Anastacio was 15 years old, and the hunger and suffering endured by his family remains fresh in his mind.

During their journey to the San Fernando Valley, Anastacio's mother, Refujio Armenta, and youngest brother, Perfidio, died of a particularly virulent strain of influenza which also killed millions of others. His father, brother, sister and he continued by train through Ciudad Juarez to El Paso on December 25, 1918.

In 1932 he married Jessie Menjares and purchased a home in San Fernando where he lives to this day. He has nine children, 31 grandchildren, 52 great grandchildren and 5 great, great grandchildren—5 wonderful generations.

Because of his determination, work ethic, and spirit, Anastacio thrived in the United States even though things were not always easy. In 1942, he began working for Lockheed. The hours were long and the work was hard, but Anastacio took pride in his efforts and was extremely successful. He retired with the respect and admiration of his peers and supervisors after 27 years of service.

Today, Anastacio likes to travel, work in his vegetable garden, shop in supermarkets and walk to the barbershop. He attributes his longevity to hard work, good food, sleeping well and never smoking or drinking. He says that the secret of his long life is "living with common sense."

We respect and honor Anastacio and hopefully, we will all learn from his wisdom.

Mr. Speaker, I am proud to ask my colleagues to join me in saluting Anastacio Cisneroz on his 100th Birthday.

HONORING SERGEANT GAYLE D.
MILLER COOPER

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. KUCINICH. Mr. Speaker, I rise today in honor and recognition of Sergeant Gayle D. Miller Cooper, Officer in Charge of Communications, on the occasion of her retirement from the Cleveland Police Department that spans twenty-five years of service to the Cleveland community.

Raised in Cleveland, Sergeant Cooper graduated from John F. Kennedy High School in 1969. She attended Cuyahoga Community College and Case Western Reserve University, then joined the Cleveland Police Department in 1977. Sergeant Cooper was one of the first female officers assigned to work in zone cars—a pioneering and courageous achievement in a formerly male dominated profession. Her determination and ability to make a difference as a police officer opened many doors for women who followed in her path.

Sergeant Cooper's outstanding work and personal dedication to helping others was clearly reflected throughout her tenure of service. In 1980, she was promoted to Detective in the Vice Unit of the 5th District. Her varied professional experience also included positions as Police Academy recruiter, instructor, and background investigator. Officer Cooper focused her commitment, courage and intellect on issues involving women and children. She became the Domestic Violence expert for the Cleveland Police Academy, and in 1993, was appointed as Detective in the Youth Gang Unit. Later, Officer Cooper became the Juvenile Liaison Officer for the City of Cleveland. Promoted to Sergeant in 2001, she was also appointed to the position of Officer in Charge of Communications that same year.

Mr. Speaker and Colleagues, please join me in honor, gratitude and recognition of Sergeant Gayle D. Miller Cooper upon her retirement from the Cleveland Police Department. Sergeant Cooper's exceptional and courageous service on behalf of the citizens of Cleveland, have served to lift the spirits and the lives of countless individuals, families—and the entire Cleveland community.

INTRODUCTION OF BILL TO ASSIST OWNERS OF CERTAIN FAMILY BUSINESSES

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. UDALL of Colorado. Mr. Speaker, today I am introducing a bill to make it easier for people who share ownership of an unincorporated business with a spouse to comply with the tax laws and also receive Social Security and Medicare benefits they have earned. The problems the bill addresses arise from the fact that under current law an unincorporated business owned by a married couple is classified as a partnership for purposes of the federal income tax. That means the business is subject to complex record-keeping requirements and

the owners are supposed to file a partnership income-tax return.

However, the Internal Revenue Service estimates that it can take a partnership as much as 200 hours to complete and file that kind of tax return—enough work to keep a person who works a 40-hour week busy for more than a month. And this has to be done every year. When we think of everything else they have to do to keep their businesses running, it is not surprising that many of these couples take what looks like an attractive shortcut. They do that by filing as if their businesses were sole proprietorship—a kind of filing that the IRS estimates can take as little as 2 hours. But, attractive as that shortcut seems, it can lead to serious trouble.

First, of course, it is a technical violation of the tax laws, which means a couple taking that shortcut could be subject to penalties for failing to file as a partnership. But that's not the worst part. Because spouses who own and run a business are self-employed, they need to complete self-employment tax forms to report and pay their Social Security and Medicare taxes. But to file as if their business were a sole proprietorship, they must report all income from the business under the name of just one spouse—and, if they do that, only that named spouse can receive credit for paying into Social Security and Medicare. That means the other spouse—the one not named as the "sole proprietor"—should become disabled, he or she would not qualify for Social Security disability benefits. It also means that if the "unnamed" spouse dies, the named spouse and his or her children would not qualify for Social Security survivor benefits. And it means that the "unnamed" spouse would not qualify for Medicare.

Further, in the event of a divorce, it can be very difficult for an "unnamed" spouse to prove that he or she owns a share of the business for purposes of dividing the assets.

My bill will help couples like these to avoid these problems by enacting several recommendations outlined by Nina E. Olsen, the National Taxpayers Advocate, in her most recent annual report to Congress.

Under the bill, if a married couple filing a joint tax return are the only owners of an unincorporated business, they could decide what part of the business's profits or losses each spouse would claim, and that share would be taken into account in determining their self-employment earnings. That way, each spouse could receive some credit for Social Security and Medicare. And, depending on state law, this also could facilitate more equitable divisions of property in the event of divorce.

The Taxpayer Advocate's report indicates that while this change in the law would mean a major reduction in the record-keeping requirements applicable to many people, it would have little or no effect on federal revenues.

I am not sure how many people in Colorado stand to benefit from this bill. However, according to the IRS, it appears that more than 2,000 Colorado couples who operate ranching or farming businesses would be covered by its provisions, and that it could also assist thousands of other Colorado couples who operate other kinds of unincorporated businesses.

So, considering that Colorado is far from the most-populous State, I am not surprised that the Taxpayer Advocate's report indicates there could be as many as 2 million couples across