



## Editorial

Jack D. Gaskill, Editor

### It's That Taxing Time of Year

Even as I write this editorial, the Ides of March approach rapidly. This is unnerving and depressing because it signals that, in the United States, April Fool's Day is only a month away. I realize that some of you will quickly seize the opportunity to expose my error and point out that April 1st is only two weeks after March 15th—not a month. While I cannot disagree that April 1st occurs only two weeks after March 15th, I must nevertheless claim that April Fool's Day really falls on April 15,\* the day we are called upon to account for our income-producing activities of the previous year. Yes, that is the day we are required by the IRS (Incentive Reduction System) to pay for our financial indiscretions of accumulating wealth the old-fashioned way—by earning it. At least we can take comfort in knowing that the process of paying our taxes was made much simpler and more equitable when the 1986 Tax Reform Act† went into effect.

Simpler?! Balderdash! It now takes my wife and me twice as long to get ready for our annual appointment with our accountant, who now charges us twice as much as he used to. And many of the financial decisions we made in the past based on previous tax codes have now come back to haunt us under the new code. More equitable?! Nuts! There is no way this act could have come into being if the new standards of conduct now required for government service, as

demonstrated by recent proceedings in the U.S. Senate, had been imposed at the time it was enacted. It is clear that the entire membership of the House Ways and Means Committee—not just its chairman—was under the influence when they reported out this abomination. And then the chairman of that committee had the gall to insist publicly that Congress actually deserved the 50% pay raise that was voted down in February. More nuts!

I realize that you readers from countries other than the United States may not understand what I have been complaining about, or may not care even if you do understand, and for that I apologize. But at least you can be thankful that I didn't have the time or space to express my views of the so-called confirmation hearings held recently by the U.S. Senate regarding President Bush's nomination of former Senator John Tower to become Secretary of Defense (I should mention that, as the result of a strong nunn-partisan effort to deny him this position, Mr. Tower's nomination was not confirmed).

I truly hope I have offended none of my SPIE colleagues with the above outbursts, but I don't particularly care whether or not I've offended the IRS or Congress. What can they do to me, anyway? Maybe they can convince SPIE to fire me, but that would only mean that I would have 14 fewer editorials to write—and you would have 14 fewer editorials of mine to read. Some punishment! Or, they could insist that my remuneration be increased during my last 14 months as Editor so that they could collect more taxes, but I could learn to live with that. Maybe there is a bright silver lining behind this depressing subject after all. I'm starting to feel a bit better already.

Happy April Fool's Day!

\*It normally is the 15th; however, this year it is the 17th since the 15th falls on a Saturday.

†More appropriately referred to as the 1986 Accountants Relief Act.

## Future Special Issue Call for Papers

January 1990

### Laser Radar

#### Guest Editor

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The January 1990 special issue of *Optical Engineering* will be devoted to the subject of laser radar. Topics to be covered include the full range of systems applications, component technology, advanced system design, laser radar signal processing architectures and algorithms, phenomenology, and measurements. Within this range of topics the intent is to provide a broad overview of current state-of-the-art tech-

nology as well as technology trends that will determine the capabilities of future systems. Application areas to be addressed include research, defense, industrial, and environmental, among others. Authors are encouraged to submit manuscripts for consideration on any of the above or related topics to the Guest Editor by July 15, 1989.

See page 298 for a complete editorial schedule.