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 exemplar 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 Purandito, 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, Perfilio, died of a particularly virulent strain of influenza which also killed millions of others. His father, brother, and 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 should honor and respect 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 24 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 commitment 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 H. R. 198 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 owner—here 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 proprietorships—an approach that the IRS estimates can take as little as 2 hours. But, as 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 businesses that were a sole proprietorship—the "unnamed" spouse died, 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 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, the owners are supposed to file a partnership income-tax return.