

# Montessori gets tax exemption

The Internal Revenue Service has issued a ruling recognizing the tax-exempt status of a Michigan private school that has announced a racially nondiscriminatory policy in admission of students to all activities of the school.

The school, Meadowbrook Montessori Center, is in Avon Township. The ruling has been issued under the statement of position announced by the IRS on July 10, 1970, concerning the tax-exempt status of private schools.

In that statement, the IRS concluded that it could no longer legally justify recognizing exempt status to private schools that practice racial discrimination. Nor can it allow gifts to such schools to be treated as charitable deductions for income tax purposes.

The IRS position is applicable to all private schools throughout the country.

The Meadowbrook Montessori Center Inc. published its racially nondiscriminatory admissions policy in a

local newspaper.

WHERE A school has publicly announced a racially nondiscriminatory policy, the IRS will assume that such a policy has been adopted and will be maintained in good faith. This is in accord with normal IRS procedures in processing requests for rulings based on future activities.

The IRS audits tax exempt organizations. Examinations of private schools

take into account any complaints from the public or information from other sources that would indicate non-compliance with assurances made by the schools to the IRS.

If an examination indicates that a school has not administered its nondiscriminatory policy in good faith, the tax-exempt status of the school will be challenged.

Should an existing ruling to a private school be revoked as a result of a chal-

lenge, persons contributing to the school will be allowed to deduct contributions made before the date of the IRS notice of withdrawal of advance assurance of deductibility.

However, this assurance of deductibility of prior contributions does not extend to persons who know of or are responsible for activities that result in disqualification of the organization. This follows the usual IRS rules and procedures on contributions.

# Smoke screen covers humor

Maybe the term 'smoke-screen' didn't originate with cigar-smoking Victorian and post-Victorian gentlemen, but it could have.

Smoking accessories primarily designed for a man's world show more



Inspired by the cigar store Indian, this metal piece which was probably on a cigar counter not only cut the cigar but it furnished a lighted match to start the smoker going. It is a good example of the Victorian and post-Victorian smoking accessories on display. (Staff Photo by Dick Kelley)

than a touch of ribald humor that touches occasionally on pornography.

A large display of cigar cutters, match safes and other smoker's handy gadgets is on display at Jagmiatinsky LTD Enterprises, 114 S. Woodward.

Julius Young, a Russian immigrant born Jagmiatinsky, began collecting smoking accessories 30 years ago. The collection now numbers 1,000 pieces.

The cigar cutters, used to take off the tip that a smoker will now frequently bite off, were a regular accessory on cigar counters until they were banned for health reasons in the 1920s. It is also possible they were more than a health hazard, for it would be foolhardy to use a finger to test for sharpness.

Few possibilities for subjects escaped the cutter designers who cast everything from a variety of metal animal figures to girls, balloons, Indians, faces (the mouth did the cutting), to bottles—almost anything that was part of the daily life of the time.

Cyclists clip off the end of a cigar in their wheels, pigs, donkeys, dogs and horses chomp them off in their mouths and there are a variety of decorated boxes into which the cigar end could be put for clipping.

Match safes preceded safety matches. For if kept loose in the pocket, there was always the danger of their rubbing together. Small, flat metal containers held the matches. Sometimes these were done in sterling with designs or as in the case of an enamel one, made in Russia in 1887, they were part of a set, cigar holder, cigar case and match safe. In this instance, the match safe has a place for a small candle which can be lighted to be passed around to other smokers.

Just as other kinds of antiques give strong clues to the life of another era, so do smoking accessories. And the gentlemen who tipped their hats to the ladies, held doors and carefully protected them from harm by walking on the outside, had their own brand of bawdry humor when they were by themselves.

The gallery is open 9:30 a.m. to 5:30 p.m. daily and until 9 p.m. on Thursdays and Fridays. It is just south of Maple on the west side of Woodward by the red awning.

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