

Don't Deduct Expiring Surcharge

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers.

The column answers questions most frequently asked by taxpayers.

Q — Should I make any change in my next estimated tax payment based on the expiration of the income tax surcharge in June?

A — No, although the surcharge expired June 30, the surcharge rate of 3% percent shown on the estimated form you filed earlier this year pertains to income for the entire year.

Any taxpayer who has not filed an estimated declaration

and finds it necessary to do so now, should use the 3% percent rate for the surcharge. Forms and instructions for making estimated declarations are available at local IRS offices.

Q — When my divorce comes through will I still be able to claim a withholding exemption for my wife?

A — No, after your divorce you cannot claim her exemption. Make the necessary change in your withholding by filling out a new W-4. Withholding Exemption Certificate, and giving it to your employer.

Q — When my father died, mother collected benefits from his life insurance, is that taxable?

A — If the benefits are paid in a lump sum they are usually not taxable. Benefits paid in installments, however, may be partly taxable to the extent they represent interest.

Details on insurance payments may be found in Publication 555, Taxable Income and Nontaxable Income. Send a postcard to your IRS district office for a free copy.

Q — I want to protest the disallowance of some deductions by the IRS Agent who audited my return. Do I have to make a written request or can I just come in and talk to someone?

A — You can ask for a district conference. If the amount of tax involved is not more than \$2,500 for any one year, no formal written protest is required to obtain a district conference. This provides you the opportunity to present your side of the dispute to an impartial third party.

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GM Diesel Appoints 9 To Posts

Several appointments to executive positions in the new Detroit Diesel Allison Division of General Motors were announced by James E. Knott, GM vice president and general manager of the division. The appointments are effective immediately. The plant is located at 13400 W. Outer Drive, Redford Township.

Creation of the new division by consolidation of the former Allison Division, Indianapolis, Ind., and the former Detroit Diesel Engine Division, Redford Township, was announced earlier.

Appointed were Donald J. Atwood as manager-Indianapolis operations; Martin J. Cavanaugh Jr., personnel director; Edward B. Colby, manager-Detroit operations; James W. Coyle, divisional comptroller; Lynn W. Ledford, purchasing director; Emmett B. Lewis, general sales manager; Fred H. Steuber, director of production planning; Richard S. Wagerman, quality assurance director; and Milton L. Hogen, resident comptroller-Indianapolis operations.

Archer Deer Kill Best In '64

LANSING Michigan archers last season didn't match their shooting success in 1964, but they did take 2,580 deer to score their fourth highest harvest on record, reports the Dept. of Natural Resources.

Final results of a DNR postcard survey of licensed bowhunters show that last year's archery deer kill fell 100 animals short of the 1964 mark despite a record turnout of sportsmen.

Of an estimated 62,670 archers who took to the state's fields and forests last fall, 4.1 per cent—one of every 25—figured in the season's take. In 1964, 4.4 per cent were successful.

The 1964 season saw 6.3 per cent of the archers filling their licenses as the bowhunter harvest that year hit an all-time high of 2,810 whitetails.

SHOOTING success fell off last season to 4.4 per cent among Upper Peninsula bowhunters who traditionally pace the state in this category. During the 1964 season, 10.5 per cent of them accounted for the region's harvest.

Last year's archery deer kill for the Upper Peninsula totaled 150 as against 300 in 1964. Bowhunters in the northern Lower Peninsula last season led the field in total take and shooting success. The harvest reached 1,130 animals with 4.6 per cent of them hitting the mark.

The first figure stands 330 above the region's harvest of deer in 1963.

Southern Michigan archers, like those above the Straits, didn't fare as well last season as they did in 1964. Their take dropped to 840 whitetails in 1969, compared with 1,040 the year before.

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Realty Firm Sets Record For Month

Real Estate One set a new monthly record when it sold more than \$10 million in real estate during August, announced William Y. Mathers, executive vice president and general sales manager.

The new record included 437 sales for a total of \$10,338,506. This compares with a previous high month of 435 sales for \$9,524,255 last July.

The recent August figure represents a 24 per cent increase over the same month last year.

Volume for the firm so far this year is \$301.5 million for \$88,918,438.

Real Estate One has three offices in Farmington, one in Jvonia and one in Lathrup Village.

Little Mercury In Ducks

LANSING The mercury tie-in with waterfowl in certain Michigan waters — notably Lake St. Clair and the Detroit River — is not seen serious enough by Dept. of Natural Resources authorities to call for curtailing the 1970 duck hunting season in any part of the state.

The question of restricting the season arose recently after the U.S. Dept. of the Interior issued a news release stating that 39 waterfowl tested from the Lake St. Clair and Detroit River area were found to contain mercury levels ranging from .01 to 1.76 parts per million (ppm).

The average level in those birds collected last April was .63 ppm, slightly above the mercury action guideline of .5 ppm which the U.S. Food and Drug Administration has set for commercially marketed fish.

These mercury findings were actually first announced by Michigan's DNR in mid-June and at that time the department termed them as not being "meaningful" because they did not reflect the level of mercury which the birds might be expected to carry this fall.

AS IT REPORTED in mid-June, the DNR is attempting to get a better fix on the situation by collecting waterfowl for testing from many different parts of the state. This fact-finding effort will continue right up through this fall's hunting season so that mercury tests can be run on flight birds as well as local ducks which are the focal point of the studies now.

In recent weeks, mercury readings have been produced from ducks taken in Michigan last hunting season, and DNR officials believe this new information provides the best insight so far into the general range of mercury levels which probably will be found in birds harvested this fall.

Laboratory tests run on 55 of those birds have yielded mercury readings averaging below .5 ppm, even among ducks taken from Michigan waters where mercury contamination is known.

Of 23 birds analyzed from the Lake St. Clair and Detroit River area, the average mercury level was .352 ppm. Only six of the birds contained mercury above .5 ppm. The average level reached only .127 ppm among 32 ducks harvested from other waters not known to have mercury contamination. Mercury residues in all of those birds were below .5 ppm.

Tests remain to be made on another 55 ducks shot last season which the DNR has recovered from research laboratories and the freezers of cooperating sportsmen.

Ralph L. Blouch, supervisor of game research for the DNR, reflects on findings already gained from ducks bagged in 1969:

"We believe these latest tests give us the best preview of mercury levels which should show up in ducks to be shot in Michigan this fall. From what these tests tell us now, we see no need to make any areas of limits to duck hunting this season because of this mercury threat."

EVEN IF there were a need to restrict hunting, Blouch believes that area closures would accomplish "very little" because of the mobility of ducks. He explains that ducks picking up mercury in closed areas are likely to move on to open areas and still be harvested by hunters.

The DNR's game research supervisor says there is a logical reason why mercury readings were lower in ducks shot last fall than those waterfowl tested last spring. "Those birds harvested last year probably included a mixture of young ducks and flighted ducks."