

Web gets more tangled with time

Someone once said that it isn't important to know a lot of facts... only where you need to go to find them. And that's what makes the World Wide Web so fun. Because there is very little in facts, data or information that, with a few keyword searches, you can't locate online.

I am amazed every week by the things I find. For example, did you know that, in the 1830's, ketchup was sold as medicine? Where did that come from, you ask? From the Totally Useless Fact of the Day site (<http://www.southhouse.com/useless/>). See what I mean?

Here are some other neat sites I surfed across this past week:

- **AnyWho** (www.anywho.com) - A few weeks ago, I wrote about a number of sites that are called People Finders, resources for locating phone numbers, addresses and maps. I just learned of this site last week. It's so good I put a permanent, full-time link to it on my PCMike site (www.pcmike.com).

You can do a reverse phone number search here, great for finding out who's paging you. And you can type in a street and get the names and numbers of all the people who live on it. There are also maps and business listings, too. In all 90 million addresses and names. This is the best of all the People Finders you'll find.

- **Cyberpaperboy** (<http://www.cyberpaperboy.com>) - This site just gets better and better. A labor of love from Net aficionado David Akerley, this site lets you search by individual states for local and regional news. Plus there are constantly updated news stories. It's very deep, with numerous links and information sources for researching or staying informed.

- **U.S. Library of Congress News** (<http://www.loc.gov/rr/news/thint.html>) - Even the US Library of Congress is online now. On this site, they've put links to hundreds of the world's online newspapers and journals. You'll also find links to many publishers and various meta-search facilities.

- **Babynames.com** (<http://www.babynames.com>) - Whether you're an expecting parent, new parent or just looking for names and meanings, you will find what you need on this site. Instant search for the meaning behind the most popular names.

- **Cancer Trials Web Site** (<http://cancertrials.nci.nih.gov/>). The big health story last week dealt with an experimental drug

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Personal Investment Software keeps Wall Street busy

With Wall Street's wild ups and downs, interest in personal investing has never been so high. And one reason for this is the growing number of people who have their own buying and selling with their personal computers. Read Mike's take on the popular Windows with Wall Street software package in the High Tech Talk report as seen on CNBC and NBC-TV stations this week.

Document: Done

PCMike: You can check out Wendland's Web site at www.pcmike.com.

that has been shown to cure cancer in mice. This site from the National Cancer Institute offers information on the role of cancer trials in advancing cancer research. The site went online before last week's story broke but there's great background here.

- **Windows95 Resource Center** (<http://www.pewin.com>) - This is a brand new site with lots of very helpful troubleshooting tips and background on Windows 95.

- **MEAP Scores** (<http://www.mde.state.mi.us/reports/meap/>) - There's been a lot of controversy about the MEAP scores of Michigan students. This is the official state site that lists them all.

- **Tiny Keychain Guns** (<http://www.cnn.com/TRAVEL/NEWS/980506/keychain.guns/index.html>) - There was a tremendous amount of news coverage last week about those small, inexpensive, two-shot pistols that have gone undetected through metal detectors at airports in Europe. Because they're hard to recognize and can be easily concealed - they masquerade as a key chain - I've received e-mail from a couple of teachers asking for a picture. You can find it in this special CNN travel story.

- **Computer Virus Myths** (<http://kilo.computer.virus>) - Webmaster Rob Rosenberger is an expert on computer viruses and he says that almost every warning you receive by e-mail is a hoax.

His Web site is the best place to go to separate the hype from the hoopla. Many manufacturers of virus-detection software spread phony stories about new viruses just to boost sales. This site also warns you about some problems that really are there.

- **Online printing** (<http://www.original.com>) - This site is in Sweden but it allows you to create business cards, calendars from year 1800 to 9999, and greeting cards. You get a back ready for your printer, or you can take the file to your local print shop for printing. And best yet, it's all free.

- **Free PC Mike Mailing List** (<http://www.pcmike.com>) - My column only appears in the Sunday editions of the Observer-Eccentric newspapers and my WXYT-Talkradio and WDIV-TV reports from Friday through Sunday. This free e-mail newsletter will keep you up to date on late-breaking news and resources affecting PC users and the Internet. You can subscribe free from the [pcMike.com](http://www.pcmike.com) page.

Mike Wendland covers the Internet for NBC-TV Newschannel stations across the country and can be seen locally on WDIV-TV, Detroit. His "PC Talk" radio show airs Saturday and Sunday afternoons on WXYT-Radio AM1270 and he is the author of a series of Internet books. You can reach him through his Web site at <http://www.pcmike.com>

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relates to the taxation of gains realized on the sale of a particular mutual fund or a stock.

When placing a sell order, you must carefully instruct the broker or the mutual fund transfer agent to send a transaction confirmation that identifies the shares that were intended to be sold.

This will allow you to minimize the taxable gains or maximize the deductible losses for that year.

Withdrawal penalty

Any withdrawal from an IRA account before age 59 1/2 is subject to an early withdrawal penalty. However, there is a little-known provision in the tax code that allows people who are younger than 59 1/2 to draw funds from their IRAs by receiving substantially equal periodic payments, at least annually, based on life expectancy.

S Corporation Strategy

One of the major attractions of S Corporations is that, with few exceptions, these entities are taxed like partnerships, thus eliminating corporate level taxation. In the past, when corporate rates were lower than individual rates, it made sense to retain earnings in the company.

But now, depending on individual circumstances, it might lead to more tax savings if a regular corporation is restructured to an S corporation so earnings could be funneled straight through to the owner. This can be a passive activity if a shareholder is not an employee or officer and is therefore subject to passive loss rules.

Also, note that the owner's pro rata share of earnings is taxable that year even if no cash distributions are made to the owner.

Finally, you should keep in mind that this undistributed amount would increase the cost basis for future tax considerations.

Milestones from page B4

nity affairs and direction of special events and projects. She previously was the director of public relations for Frank's Nursery and Crafts.

Norman Samson has been named branch manager of PaineWebber's Birmingham office. He is a corporate vice president with the firm he joined in 1988. He has also been manager of the Rochester office and assistant manager of the Farmington office.

Robert Seed of Farmington Hills has been appointed vice president of sales for the Ford

divisions at Lear Corporation in Southfield. He joined Lear in March after serving 10 years at JTV Productions Services as sales manager responsible for program administration and sales to Ford.

Vanessa Wilson of Detroit has joined Plante & Moran as a benefits consultant in its Southfield office. She was previously an investigator with U.S. Department of Labor.

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above both the state and national averages - but also ranks in the top 1 percent of all counties in the nation (21st out of 3,110 counties).

Compared with 25 other large suburban counties in the United States from 1990 to 1995, Oakland County ranked first in per capita income growth, second in total private sector job growth,

second in manufacturing job growth, and third in private non-manufacturing job growth.

The 13th annual U-M forecast of Oakland County's economy was sponsored by 22 Oakland County organizations. Its presentation was hosted by the county's Development and Planning Division. NBD Bank and Oakland Community College.

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Hold Up Suspender Co. - <http://www.suspenders.com>
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ART MUSEUMS
The Detroit Institute of Arts - <http://www.dia.org>
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Global Village Project - <http://www.globalvillage.com>
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