### Blossoms for the table

A centerpiece of tulips and apple biossoms is the work of Mrs. John King, a member of the Hill and Dale Garden Club, who set a table for display in Hudsons Westland this week. The apple biossoms came from her backyard, forced for about who weeks, to be ready for her table. She chose a flowered patterned china, he linen and crystal from Hudson's stock tocomplement the centerpiece. (Staff photo by Art Emanuel)

### Off-campus classes begin week of April 7

said Nancy Bates, describing the philosophy of the center.

The scheduling and design of the off-campus classes is provided to assuch as housewives, pastors, and businessment, an opportunity to continue their education.

"TO BE ALIVE in life, to keep on learning, to achieve specific

Off-campus classes will begin a new seasion the week of April 7 at the Farmington Center for Life-the Farmington Road.
The John Wesley College Center for Continuing Education is sponsoring the classes in connection with the Metropolitan Goidance center.
The circumstances of our lives, whether they be full-time employment or full-time homemaking, adult and Children's Choirs: Howard and Nangy Bates, deperhing the philosophy of the center.
The scheduling and design of the off-campus classes in provided to form the part of the control of the co

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## Small businessman pleads case for meaningful reduction in taxes

(Continued from page 1) hately stiffe the whole thing.

Q. Are there other changes yes faver?

A. The tax credit improvement is one of the biggest. But, I think our profit taxes are also very insdepaste. As of last week there is a 39 per cent ax on the first \$25,000 profit. It's 23 per cent up to \$80,000 and above that 8 pfr cent. Small companies are allowed to have \$100,000 retained earnings.

lowed to have \$100,000 retained earnings.
This assunds like a lot of money—
and it is—in one lump sum. But, the
government goes back and tabulates
this from the time the (company was
formed. If you make \$1,800 the first
year and say \$500 profit (the second, it
all builds up until it becomes \$500,000.
You've spent it investing in equipment to build the business, but you're
still subject to a distribution of this
money to your stockholders by the
First If you don't, they give you a \$000
prealty tax.

IRS. If you don't, they give you a Bibly per cent cent tax and a 7 per cent penalty tax.

Q. But, you don't have the memcy to distribute?

A. Right, because you've sperit it investing in equipment. Now, they, retailing or a sinsing this to slish, will and no way is that enough for a small beatness. Here we are, 30 years in bosiness and we have accountlated minary as figure, but it just lant force because we've spens it on improvements. Is say this, to every member of the periodic particles of the periodic properties of the properties of the properties of the properties of the properties and keep up with technological advances, you're immediately subject to another tax of the 22 per cent from the earnings. They're got you on this merry-go- round and there's no way out.

Q. In other werds, the \$100,000.

merry-go-round and there's no way out.

QI so other works, the \$180,800 year on spaced to be distributed cen't be large as a continguary hast?

A. Not in a closely held composition or small business. You can in a large. They just won't allow it. The IRS comes down harder on closely held corporations, which are 98 isoch holders or less, than any other. They have found they are the most efficiently run businesses in the country.

Q. Yes spache or the sumber of small businesses that have felded the year.

email businesses that have fedded this year.

A. Dun and Bradstreet reports that in Manuary and Pebruary of this year, 2,688 plants in this country closed. That was on the front page of the Wall Street Journal II. also said there were \$88.500 businesses in this country least just. These are Dun and Brad figures, and there in still little relief in sight.

§ In this damply because they early been supported by the street one grad many pade to most relief to the still the street one grad the still the st

ness.

Q. But, their's not counted?

A. It doesn't count. Yous still have this retained earnings figure so when this 1810-88 you have to prove vity you don't distribute some of this money as dividedul. It's a duale tat. The corporation gets taxed because it made.

you don't instruction there we meaning an dividends. It's a double less that or commonly an dividends is the common and a prefit and you also be such as a common of the common and the common of the common and the com

Electrolysis Leg Waxing

centive?

And don't forget that under certain conditions, the money to borrow may be difficult to find, and well as expensive. The first contained the second of the first contained the first comparison. The first contained the first comparison of the first comparison. They just work loss them six promery. Yet, with these companies there would be a cash flow problemathers would be a cash flow on the second depoyment of the banks on one side who don't want to take this high risk and ple government on the other saying look, the minute you seen a dellar, we're going to take 20 per cest.

Q. That's off the top before you pay learness or expenses. What's left is your profit, and they use the scale and take 20 cents of every deltar up to \$25,000 as 1 explained before.

Now, I'll give you an example to show what we have to work with. Today, a machinery cost \$2,700. We purchased a new lather not long ago. We paid \$2,000 the problemather of the deltar?

A. We have less than a michel. Q. In order to create now just is the passengiary lead of the profit, they room may years when my companies finished with two-tends of one per cent profit. Yet you can't you can't you described years were published receilly. How can they justify contained operation of \$25 per cent profit. Two can't you can

A. You can't. They are telling me that in those small speciality mills there has been no development work for five years. There is no manay left for it. Now, you're only goins stop re-search and development for so long

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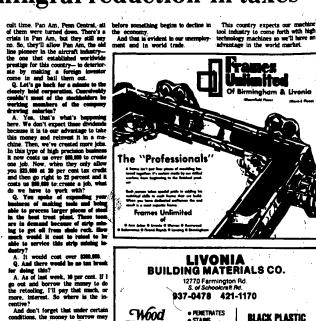
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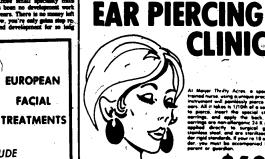
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