

Western industrial countries in the 1970s have entered a new era in which they will no longer be able to rely on unlimited natural resources, unlimited population growth and the expectation that material progress will make everybody happy. A University of Michigan economist says.

These realities must take notice of economic and social planners, says Stanford Strumpeck, program director for the U.M.I.C.

and environmental resources.

There is little evidence that growth of this type as it will be held back by an adequate supply of human resources. Rather than stimulating investment in physical capital and an ever more intensive use of natural resources, we should devise strategies to stimulate the use of human resources.

In order to do so, Strumpeck explains, we must move in a variety of directions, including working conditions, both physical and social, thus making existing jobs more attractive, reviewing our tax system and its effects on the substitution of labor for capital and devising public service jobs that satisfy urgent public needs and are mutually attractive.

HE REFLECTS has doubt that the formation of physical capital and industrial development will continue to be successful in dealing with the challenges of the 1970s and 1980s. In particular, he asks, will it be effective in solving our grave economic problems, the unemployment and under-employment issue?

He emphasizes these points:

- A firm government in the manufacturing sector has been declining as a proportion of the labor force, and recently also in absolute numbers.
- A growing proportion of investment in plant and equipment in West Germany, and probably in the United States, has been a labor displacing rather than of a job-creating nature.
- There are symptoms of over-investment. The manufacturing sector for a while has had increasing difficulties in raising profits on the existing stock of capital. The rate of profit of large corporations has declined significantly since the early 1970s.
- Lower profit rates have left their mark on corporate balance sheets. Some firms are in the dilemma of not being able to pay dividends.

Strumpeck points out that a rising share of workers, particularly younger workers, are not willing to accept a deteriorated work environment. Data show that with less than 10 years the most important quality of life of both Americans and West Germans is "welfare" and "well-being" in domestic security, housing, and health care, as well as a rising work environment.

Free audit clinic offered

If you are a low or middle income taxpayer faced with a tax audit, you may be able to receive the federal bureaucracy with free help from a group of University of Michigan students.

Under a program authorized by the Internal Revenue Service, these students earn their tuition by providing free professional help to low and middle income taxpayers with tax problems. They are offered a tax lawyer to defend them.

For a large part of the past year, said Douglas Rubin, one of the program's coordinators, the program has been very successful. In the past year, the program has helped more than 100 taxpayers, while returning \$100,000 in tax refunds to the right of the law. The program is open to all taxpayers in the process of auditing their tax returns.

The U.M. program is supported by a grant from the Internal Revenue Service. The program is open to all taxpayers in the process of auditing their tax returns.

Rubin. Under this guidance, students screen potential clients, obtain facts of each case and present the case before IRS agents, if there is a reasonable chance.

Rubin added that while protests will be given to low income applicants, there are usually not that many contested returns among low income people. As a result, Rubin expects most of the program's clients to be from middle income groups.

Individual clients should not be hesitant about seeking assistance from students, says Rubin. "These students are in a unique and easier to help," he said. "They will not get representative in the news."

He pointed out, however, that services to middle income taxpayers are not available in the preparation of tax returns. For information on the U.M.I.C. program, write: Law Office, 222 East Washington, North Ann Arbor, Michigan 48106-1000.

Jeffries lights bids sought

The State Highway Commission will soon start work on 199 of the Jeffries Freeway between M30 and the Sunfield Freeway and Merriman Road. Plans call for the creation of a highway cutting for the road which runs from Detroit through Livonia.

Bids on the freeway contract in Wednesday were expected to be approximately \$60,000,000 and will be received by the commission by 10:30 a.m. on Wednesday. The contract will be awarded to the lowest bidder.

Early skiers

The United States Ski Association will conduct its 1976-77 season on Feb. 21, 1977. In 1976, the National Ski Hall of Fame was held in the same city for the first time in its history. In 1977, the National Ski Hall of Fame will serve as a tribute to the sport's history. The 1977 season will be held in the same city for the first time in its history.

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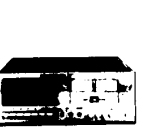



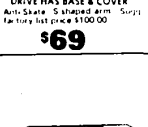

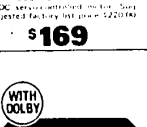






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