Graduation gifts could be taxable

YOUR FACSIMILE OF THIS FORM IS ACCEPTABLE

If you're thinking of giving gifts of ash or tangible assets to a graduate, ou may be required to file gift tax re-

The recipients of those gifts, howev-, don't need to report them on their

er, don't need to report mem on their income tax returns.

By making a graduation gift of up a 25,000, say Michigan Association of Certified Public Accountants, there isn't any requirement to pay a federal gift lax. If you and your spouse make is a little more complex.

If a husband or wife is a graduate, here is a special provision of the tax

ha a husband of whie is a graduate, there is a special provision of the tax laws which govern gifts to spouses.

Basically, a substantial amount of cash property can be transferred to a spouse without incurring gift or estate

U of M awards degrees

29534 Mullane Drive, a bachelor of arts in education, Jeanmarie Otto, 29321 Geraldine Court, a bachelor of science in unusing Partick Patton, 25948 Cast-lereigh, a master of business administration, Jeffrey Perlman, 28938 Pamblewood, a bachelor of general studies. Also graduating are: Stephen Philips, 28390 Farmington Road, a bachelor of arts, James Pierson, 26581 Farmington Road, a bachelor of arts, James Pierson, 26581 Farmington Road, a bachelor of science in nursing. Ralph Rogers, 32079 Nottingwood Court, a masters of arts, James Scheiman, 30815 Wendybrook, a bache

Auto-Owner:

FREE INSURANCE ANALYSIS

FRANK HAND AGENCY

Complete Insurance Service 20793 Farmington

478-1177

Farmington Hills residents were among those receiving degrees from the University of Michigan recently.

They are: David Monforton, 28273
Harwich, a bachelor of arts, Ruth Nowicki, 35955 Woodbridge Court, a bachelor of selence, Deborah O'Boyle, assert of seclence, Deborah O'Boyle, assert of seclar work; David Swan, 2563 Milliane Drive, a bachelor of estage of seclar work; David Swan, 2564 Cast of Seclar work; David Swan, 2565 Cast of Seclar work; nursing: Halph Hogers, 32019 Notting-wood Court, a masters of arts; James science in engineering; and Thomas Scheiman, 30815 Wendybrook, a bache-lor of science; Jean Schumacher, 29944 bachelor of science in engineering.



SPECIAL SALE

NOW THROUGH JUNE 30th

AS A RESULT OF OUR PLANNED REMODELING PROGRAM WE ARE OFFERING A MULTITUDE OF BEDROOM AND DINING ROOM FURNITURE AT SUBSTANTIALLY REDUCED PRICES; GROUPS

ALL ITEMS SOLD IN "FLOOR SAMPLE" CONDITION ALL FAMOUS BRANDS INCLUDED

Schrader's



Home Furnishings

111 N. Center (Sheldon)-Northville 349-1838

Hot fun in the summertime

Parks department plans busy slate

Stave off youngters' summer time blues through activities sponsored by the Farmington Hills Parks and Recreation Department.

All restdents of Farmington, Farmington Hills and outlying areas within the Farmington school district are eligible for any activity or class offered by the department.

Registration will be accepted by mail or in person at the Farmington Hills Parks and Recreation Office, 31555 11 Mile near Orchard Lake Road.

31555 11 Mile near Orchard Lake Road.
Proof of residency may be requested upon registration. Waiting lists will be formed when the programs are filled and attempts will be made to accom-modate persons on the lists.

Registrating is on a first come first

Registration is on a first come, first erved basis and can't be accomplished

Mailing in a registration form doesn't guarantee enrollment in limited activities. If the activity is filled, registrants will be notified.

Parents hould accompany children to the first class meeting. Registration

Non-residents will be assessed a \$2 additional fee for each class fee. Make checks payable to the Farmington Hills Parks and Recreation.

REFUNDS won't be given out after the second class meeting. A \$2 adminis-trative fee will be withheld on all re-funds unless the class was canceled by

funds unless the class was canceled by the department. In case of sickness, refunds will be eigen. If the program has begun, a pre-rated amount will be determined. Participants must apply for refunds in person at the parks and recration office. They must have their program registration receipt unless they mailed in their registration. Refunds will be sent out in three weeks. To help combat those there's nothing to do' blues, the Farmington Parks and Recreation Department offers the following activities:

lowing activities: TEN FARMINGTON area play-

for swimming lessons must be at the location which you wish to attend. Supervised activities such as sports, Mail-in registration isn't valid for games, arts and crafts and special swim classes.

games, arts and crafts and special events.

All activities will include boys and girls from 6-13 years-old. Children must have completed the first grade to participate. The program will be open from 9-11:30 am. and from 12:30-3 m. Monday through Thursday, June 23-July 31 at the following centers: Flanders Elementary School, 32600 Flanders Road; Forest Elementary School, 2000 Flanders Road; Forest Elementary School, 21:00 flowing fill Road; Kenbrook Elementary School, 21:00 Rome Hill, Larkshire Elementary School, 23:00 Tuck and Longaere Elementary School, 34:00 Tuck and Longaere Elementary School, 34:01 Tuck and Longaere

Other centers include: Middlebelt Elementary School, 24400 Middlebelt; William Grace Elementary School, 299040 Shiawassee; Wood Creek Elementary School, 29400 Harwich and Wooddale Elementary School, 28600 Pannermil

Peppermill.

There will be mobile recreation units

This program includes a sportmobile filled with sporting equipment, an art-mobile with arts and crafts and a skatemobile filled with music and

skatemobile filled with music and roller skates.

There will be recreational open swim from 1-2:10 p.m. and from 2-20-3-30 p.m. at North Farmington and Farmington High Schools. Ghildren's admission, 50 cents; adults, 10 and over, 75 cents. Bus transportation from recreation centers to the pool is 25' cents.

July 10.

Youth Olympics, including track and field events will be conducted at 5:45 p.m. July 22 at Farmington High School.

Winners of the Youth Olympics will compete against metropolitan area youths at 9:30 a.m., July 31 at Belle Isle.

For those who would rather go to a carnival, there will be games and (Continued on Page 8A)

GIFT BOOKS FOR THE **TORO GRADUATE**

LITTLE PROFESSOR BOOK CENTER



of Livonia Mall 477-8799 SEVEN MILE AT MIDDLEBELT



Automatic **Sprinkler Systems**

EXISTING HOMES NEW HOMES COMMERCIAL BUILDINGS

COMPLETE DESIGN AND INSTALLATION SPRING SPECIAL

\$1,195 80' x 100' lot (other sizes comparably priced)

No Digging or Damage to Existing Lawns

CALL FOR FREE

KILMER LANDSCAPE CENTER 3190 Haggerty Road West Bloomfield 48033 624-1700

TROUBLED BY UNWANTED HAIR? Discover the new EP 2000. The EP 2000 is

the most advanced electrolysis machine to date to PERMANENTLY remove unwanted hair forever. Previous scarring, pain, swelling and irritation associated with electrolysis have been virtually eliminated. The EP 2000 and our method of electrolysis is the FASTEST, SAFEST and most COMFORT-ABLE method of electrolysis developed.



TOWNE CENTER PLAZA 15195 FARMINGTON RD. LIVONIA, MI 48154

JACK STEVENS BIG or TALL MENS WEAR

¹/2 OFF

ALL KINDS OF **STUFF** Thurs., Fri., Sat.

Sale excludes underwear, mas, Levis & other selected items

NEW ARRIVAL Christian Iron-On Transfers , Women's, Infants to 4x

WLEYS CENTER id. at Farmington Rd. As Seles Final Art at Co-Bloven Sites

VISA



New Hours

Mon. thru Sat. 7 A.M. - Midnight Sun. 7 A.M. - 11 P.M.

Grass Under Glass.....\$250

A UNIQUE SALAD BAR.....

The GLass Onion First Edition



BreakFast Special 2 eggs, 3 pieces bac sausage, toast and jelly Served anytime.. . . . \$150

If We Don't Have It Here...It's Not Worth Having!

"For M'Lady" Every Tuesday Nite, from 5 RM. to Midnight—We will offer for our ladies, a certain selection of Entrees, Sandwiches & Breakfasts at Half Price. A different group every week. A Ladies Nite Out, not to be left out!

BUSINESSCARD Drawing Put your business card in our large brandy snifter and if we draw your card. Lunch is on the House

Save 10% Anytime Except Ladies Night.



Senior Citizen Discount

32435 Grand River, Farmington 477-5512



NOTICE!

AS WELL AS INDIVIDUAL PIECES.

