

business people

Robert A. Mulligan was named president of Designer Depot of K Mart Corp. in Troy. Mulligan has been director of Designer Depot since 1984 and was previously director of sales promotions for Designer Depot and sales operation and advertising manager for K Mart Apparel Corp.

Jerome L. Schostak has resigned as chairman, president and chief executive officer of Winkelman Stores, in order to devote more time to his other business interests — Schostak Brothers & Co. Inc. and First Federal of Michigan.

Jerome L. Grube of Troy was elected a first vice president of First Federal of Michigan and named assistant manager of its management information services department.

George Herbst was named vice president for finance and administration with Cranbrook Educational Community in Bloomfield Hills. Herbst will serve as a senior member of Cranbrook Educational Community's administration and will manage Cranbrook's accounting, financial reporting and analysis, investments, data processing, personnel, purchasing, plant maintenance and security functions.

Kenneth D. Sidlow of Bloomfield Hills was named group creative director and James P. Stano of Troy associated creative director on the Cadillac, Michigan Consolidated Gas Co. and Dow Chemical Co. accounts at D'Arcy Masius Benton & Bowles/Bloomfield Hills.

Nancy Kilg of Birmingham has been named graphics manager of programming at WDIV-TV. Kilg will help manage, coordinate and direct design projects as they relate to Channel 4's programming, promotion and sales departments.



Passino



Moorer



Mages



Gennouli



Sarotte



Liming

Dr. King Tan was named chief of staff at Crittenton Hospital. Tan has been with Crittenton since the Rochester Hills hospital opened in 1967.

Gary R. Lytle of Bloomfield Hills, director of federal relations for the Michigan Bell Telephone Co., was named director of the Central Business District Foundation of Detroit.

Jacque H. Passino Jr. of Bloomfield Hills was named to head Arthur Andersen & Co.'s information planning practice. He joined Arthur Andersen in Detroit in 1972.

Ronald J. Gardhouse of Rochester Hills was named group controller-accounting at Chrysler Motors. He joined Chrysler in 1974 and served as a supervisor on the international audit staff.

Officers have been elected for the board of directors of the Oakland Mall Merchants Association in Troy. They are: Roseanne Zlotofsky, president;

Karen Kelman of Southfield has joined the staff of Dennis R. Green & Associates Inc. in Southfield as a media assistant. Before coming to Green agency, she was a sales representative for Metropolitan Detroit magazine.

Cathy Firsiht, first vice-president; Jeff Gamelin, second vice-president; Joe Adragan, treasurer; and Tina Pyden, secretary.

Six lawyers have become shareholders of the Southfield law firm of Schluskel, Lilton, Simon, Randa, Kaufman, Galvin & Jackler. They are: Dean J. Gould, Philip J. Shefferly, Howard L. Zoller, Michael J. Etzelman, David Gansberg and Joel M. Shere. Also joining the firm as associates are: John A. Ober, Irene A. Bruer, Anna S. McCauslin, LeRoy L. Asher Jr., Evelyn G. Butler, Ronald E. Hodess and Maria A. Manildi.

Julie Stenger Ryckman of Birmingham was named account executive on the Whirlpool account at D'Arcy Masius Benton & Bowles/Bloomfield Hills.

Dru D. Diedrich was installed as the Detroit Board of Realtors 1988 president. Diedrich is an associate broker associated with Mildred Diedrich in Farmington Hills.

Lisa Marie Lament of Rochester has been named director of purchasing and administration for Walden Four Distributors. In addition, Walden Four Distributors has named the following per-

sons to new positions. They are: Larry Wudyka to store supervisor; James Lamont and Barbara Norcross, to store managers; and Keith Barbieri to special products coordinator for Walden Four Distributors and Special Ceilings.

Carmen Sarotte of Bloomfield Township was named account supervisor at Marontate & Co.

Douglas A. Schubot of Jules R. Schubot Jewelers Inc., Troy, was awarded the title of Registered Jeweler by the American Gem Society.

Lisa Lima of Birmingham and Jeanne Williams of Southfield have been named account executives at WMJC/WHND Radio.

David F. Liming of Farmington has been named senior vice president of finance and administration and chief financial officer by Independence Health Plan in Southfield.

Lou H. Mages of Rochester Hills has been named national sales training manager for Volkswagen United States Inc. in Troy.

Ivory J. Moorer has joined Far-

man/Stein and Co. of Troy to specialize in general brokerage. Moorer formerly headed Administrative Marketing Inc.

Edward J. Huebner was named automotive sales manager at Cadillac Huber & Plastics. Before joining Cadillac Huber & Plastics Huebner was employed by Textron Corp.

Steve Leibhan was named regional vice president at Chamberlain Realtors in Troy. Leibhan was with Chamberlain since 1975.

Doug Whitehouse was elected director of the Birmingham-Bloomfield Board of Realtors. He is the executive vice president and chief executive officer for Chamberlain Realtors in Troy.

Diane Girard Brown of Orchard Lake has joined Anthony M. Franco Inc. as vice president.

David C. Odett of Troy joined Mid-States Petroleum Inc. as director, human resources development — safety and security.

L. Ken Voss joined Manix Inc. of Birmingham as a project superintendent.

Jan Leon Woznick was named senior

vice president, strategy development at McCann-Erickson in Troy. Prior to joining McCann-Erickson in 1981, Woznick was president of his own firm, Market Assessment Inc.

Lee H. Farnham was named director of marketing at Samson Tours Inc. of Southfield.

Dr. Hahls G. Gennouli of Farmington has joined the medical staff of Group Health Plan. Gennouli, who served his residency at William Beaumont Hospital, will work in GHP's Troy center at Long Lake and Livernois.

R. David Eick of Birmingham has been named senior vice president, management supervisor-South stationed in Atlanta, Ga. His senior account executive in Detroit will be John D. Pohl of Birmingham.

William D. McMaster, president, McMaster Communications Inc. in Birmingham, has been appointed to the board of directors at U.S. Mutual Financial Corp. and Merbank Industries Inc.

David C. Vegg was named vice president-general manager of Ziebart Products Group, a division of Ziebart International in Troy.

practically speaking

Continued from Page 1

Even though a psychiatrist recommended that a man divorce his wife because she was giving him psychological problems, the tax court ruled his divorce lawyers' fees were not deductible as a medical expense.

A landscape architect was told by the IRS that he could not deduct the cost of maintaining his front yard as part of a home office expense.

A Las Vegas man was told by the tax court that he could not deduct \$140,000 he was duped out of. He had lost the money participating in an illegal scam to purchase \$1 million in stolen cash.

From the "we don't know why" file: You can get an investment credit on a cow but not on a horse.

If you sell a Christmas tree that you've grown for more than six years, it's eligible for long-term capital-gain treatment.

IRS agents were threatened with violence more than 1,000 times last year by late taxpayers. As a result, the IRS awarded a \$59,842 contract to a re-

search company that will study the profile of taxpayers most likely to commit violence against the taxman.

No foolin' — In fiscal 1985, 543 taxpayers were penalized almost \$2 million for using delay tactics or filing frivolous returns. A fine of up to \$5,000 can be imposed on someone who tries to make a fool of the IRS.

A judge ruled TV shows that go into reruns qualify for investment tax credits, but news shows — because they are of interest temporarily — do not. At center stage was "The New Bill Cosby Show," a variety program that aired in the early '70s. Apparently the show was a hit with the judge who ruled that since six of the shows were reruns, investors in the show could get the investment credit.

Even though a CPA notified the IRS several times about the mistake, the IRS insisted on overpaying his client \$425,000. A IRS agent was called and was asked to check the figures. He did but insisted the overpayment was correct. The agent's supervisor also agreed with the agent. Finally the client and his CPA went to the IRS district director and pointed out the error. The district director acknowledged the error and asked that the \$425,000 be returned.

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Fisher-Price PHONOGRAPH
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NEW! Fisher-Price MICRO EXPLORER SET
18⁹⁷
30-power microscope has slides with 90 fascinating images. Ages 3 to 6.

Fisher-Price HIGH CHAIR
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Fisher-Price TABLE & CHAIR SET
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