

Science solves highway noise — or does it?

You and I might just pull a pillow over our head when a double-clutching semi starts to crawl up a hill outside the bedroom window at 3 a.m.

Not GM's Walter A. Albers Jr., to whom the midnight cacophony is inspiration for research, the results of which may yet prove extremely important in this political year.

Albers is head of the Operating Sciences Department of the General Motors Research Laboratories at GM's Technical Center in Warren. In this capacity he has been called on to research such arcane subjects as traffic jams and the public's opinion of GM as reported in the pages of the Detroit News — subjects that would seem to defy logical analysis, let alone scientific prediction.

FOR EXAMPLE, two subdivisions next to I-75 in Troy take a vote on a noise-abatement berm, and one votes it down while the other endorses it enthusiastically. A local political issue, sure. But why did it win in one sub and lose in the next?

Albers thought it the ideal opportunity to study what really aggravated people about highway noise and sent in his legions equipped with noise meters and survey sheets, testing for noise fallout like some audio version of the clean-up of Three Mile Island.

A couple of hundred computer hours later, Albers discovered a magic threshold. At about 60 decibels (a measure of sound level), people



auto talk
Dan McCosh

become aggravated enough by passing traffic to begin voting serious tax dollars to correct the problem.

ACOUSTIC QUIRKS prevented a voting majority in the second subdivision from getting to the 60-db level, while the first was politically loud enough. The magic 60-db

threshold also indicated that heavy trucks were far more significant than cars in provoking insomnia. Taxpayers who were assessed but lived beyond the 60-db limit ended up unhappy with city hall.

GM was interested in these results, since at the time the federal government was conducting hearings on noise levels alongside major

expressways, which could have led to maximum noise levels for passenger cars.

But the spinoff was this eerie busyness of being able to stand outside someone's house with a noise meter and predict how he would vote in a local election.

A BIT of refinement might lead to a vote meter that would predict votes on other issues, maybe even opinions of a presidential candidate. Scales would start off "dreamily content" and grade up to "I'm not going to take it anymore." Similar meters displayed in the rear windows of cars might diminish the number of traffic alterations.

In any case, listening to Albers'

presentation, I couldn't help but be amazed at the precise level at which GM could research a question if it decided to do it. It's even more amazing considering that GM's corporate image these days is only slightly better than Iran's.

BUT IF you think the research ended the noise issue, you underestimate human nature. Yeah, the dirt berm was constructed, and the homeowners of subdivision "A" were happy, for a while.

"The trouble was," says Albers, "the big pile of dirt turned out to be a magnet for noisy motorcycles and snow mobiles, whose owners liked to run up and down it."

"They just loved that berm."

What to do if Internal Revenue calls: Don't panic

Unless you filed for an extension, you are through with the IRS, at least for this year. That statement may be premature, thanks to the IRS's current plans to scrutinize 1.5 percent of all returns filed. And if you earned more than \$50,000 last year, the chances are 4 in 100 that you will face an IRS audit.

If you receive a letter from the IRS regarding your 1987 return, don't panic. Unless an outright fraud is involved — which is rarely the case — the worst that can happen is that you have to pay additional tax. However, don't appear too eager to settle. If you have adequate records

and can prove your case, you may not have to pay additional taxes and the fact may even be entitled to a refund. But none of this will happen automatically. You must first do your homework.

how to proceed

Usually, the IRS insists on seeing you face to face, although a mail audit remains a possibility. The following procedure works best for an IRS audit:

- Determine the scope of the review. You need to submit records pertaining to only the areas of concern. For instance, if the IRS is questioning your medical and miscellaneous deductions, proof of passive



finances and you
Sid Mittra

losses and neglect to report interest income from some sources, you need to collect documents that support your position only in these areas.

- Be amicable but businesslike when you arrive for an audit. Threats, refusal to cooperate, or attempts to treat the auditor as a pal are a total waste of time.

- If you are easily intimidated by an IRS officer, take your tax preparer, or a Certified Public Accountant or attorney with you. They can be very professional in dealing with an IRS auditor.
- Be careful in carrying out a conversation. Overly detailed explanations or casual conversation can

open new areas of audit.

- Make every attempt to settle the issue. Your objective is to close the case without paying additional tax and not to prove that the auditor was wrong.

going to court

If you can't resolve the dispute to your satisfaction, you can take the IRS to court. Most people go to the Tax Court, which is based in Washington, D.C., but holds meetings around the country. For disputes of up to \$10,000, there is an informal small-case procedure in which you can present your own argument, you also have the choice of paying the

tax up front and then suing for a refund in either a federal district court or the U.S. Claims Court in Washington. The accompanying chart outlines your choices.

settling up

Whichever route you might ultimately take to fight the IRS, it is never a good idea to panic at the outset. Chances are that if you stay calm, do your homework, and present yourself to the IRS auditor in a businesslike fashion, you will be able to settle your case without too much difficulty. Also, an IRS audit should automatically remind you that there is no substitute for adequate record keeping.

Analyze yourself before deciding on a new career

Spring is in the air, and so is the desire for many to become their own boss. After writing recently about consulting as a career, I received many calls asking for additional information regarding this and other business pursuits.

This week's column discusses recommended courses of action to help turn your business vision into reality.

Probably one of the most overlooked aspects of changing careers is the fact that many aren't sure of what they are best suited to successfully pursue over the long term.

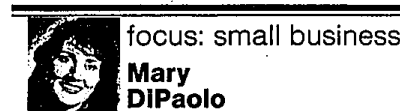
It may sound appealing to hear testimonials like "I made \$16,000 my first year selling XYZ glass

products part-time at home parties." Or "Information brokers are the wave of the future — that's where the money is."

RATHER THAN listen to everyone else tell you what you could be doing, take some time to seriously analyze your background, experience and interests relative to your various career options.

Especially important is the fact that you should enjoy what you'll be doing. If you're not happy, your new career will represent nothing more to you than just "a job."

To find out about potential career options, it is important to gather as much information as possible from



focus: small business
Mary DiPaolo

others who have experience in the field. Writing to or speaking with one person is never enough; the more people you can share information, ideas and knowledge with the better.

WANT to start a consulting practice? If so, talking with groups of other consultants represents a good

beginning strategy.

Ask the Consultant and the Association of Professional Consultants are two local groups that have, as their members, consultants representing all areas of business and industry.

Are you planning to start your own business but are torn between two or three distinctly different ven-

tures? Again, make a point to get in contact with others who may own or have operated similar businesses.

THE MICHIGAN Directory of Associations (available at the Bloomfield Township library) is one source that may be used to locate organizations whose members represent prospective competitive or customer markets.

If there is a meeting, seminar or conference scheduled that may meet your information needs, be sure to attend. In some instances, people may talk at the idea of providing information to individuals who represent future competitors.

If you find yourself in this situa-

tion, don't be put off. Successful networking does involve give and take; however, competitors who are rude or reluctant to share general information are probably not worth talking to in the first place.

Next week we will discuss the importance of the information interview — and how it benefits employers as well as prospective employees.

Mary DiPaolo is the owner of MarkeTrends, a Farmington Hills-based business consulting firm. She is also producer and host of the cable television series, "Focus: The Small Business Environment."

New magazine aims at fans of Corvette

Fans of the Chevrolet Corvette have a new publication, "Corvette Quarterly, the Official Journal of America's World Class Sports Car."

The magazine covers stories from technology, performance and heritage of the Corvette to lifestyle stories, including travel, fashion art, collectible and gourmet food and wine.

The first issue, Spring 1988, was released at the New York auto show. It contained material by David E. Davis Jr., editor/publisher of Automobile Magazine; Ron Grable, technical editor of Motor Trend Magazine; Pete Lyons, associate editor of Car and Driver Magazine and Anthony Dias Blue, wine editor for Bon Appetit Magazine.

The magazine will carry advertising and will be available on the newsstand. It is published by Lintas CECO Communications Inc. in Warren. Chevrolet's marketing manager

for passenger cars said the magazine was created to attract Corvette owners.

The 52-page magazine is printed in full color on all pages. It uses heavy stock, and all photographs are in color.

A 12-issue (three-year) subscription costs \$18. The cover price of the first issue was \$2.

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| 30-Year ARM | 7.50% | 9.73% |
| Annual Interest | Fixed-Rate Rate | Fixed-Rate Rate |

* All annual percentage rates are calculated based on a 2% loan above the prime rate of 8.00% as of 4/14/88. The 15-year loan and 2.00% for 15, 30-year loan. The annual interest rate and monthly payment and interest payments are subject to an equal or shorter term on an annual basis with the loan in level based on the formula set forth in the loan contract. The annual interest rate is not calculated based on the formula. There is a 2% annual and 6% lifetime interest rate cap on all adjustable rate mortgages. Conversion to subject to certain conditions provided in the loan contract.

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