

Use The Classified Column -- Your Neighbor Does!

... THESE ...

CLASSIFIED ADS

WILL BRING RESULTS !!

Phone
--25--

RATES
1/2c a word, with a minimum of 25c.
Display ads in the Classified section 50c per inch.
All ads must be paid on or before Wednesday of the week published.

INCOME TAX SITUATION IS FURTHER CLEARED

Under the provisions of the Revenue Act of 1942 corporations with a normal tax net income of \$50,000 or less are subject to a tax rate schedule which ranges from 15 per cent to 31 per cent; and corporations with a normal tax net income of more than \$50,000 are subject to a flat 24 per cent rate.

Corporation surtax net income up to \$25,000 is subject to a 10 per cent tax. Corporation surtax net income of over \$25,000 but not over \$50,000 will be taxed at the rate of 10 per cent for the first \$25,000 plus 22 per cent of the amount over \$25,000. Corporation surtax net income of over \$50,000 is subject to a flat rate of 16 per cent of the entire surtax net income.

Adjusted excess profits net income is subject to a flat 90 per cent tax. This replaces the former graduated rates ranging from 25 per cent to 60 per cent. The specific \$5,000 exemption for the corporation excess profits tax is retained.

A limitation of 80 per cent is placed on the combined amount of corporate profits taken in the normal tax, surtax, and excess profits tax. Where the total of such taxes exceeds 80 per cent of the surtax net income (computed before allowance of the credit for income subject to excess profits tax), the excess profits tax is reduced to an amount which, when added to the other taxes, will not exceed the 80 per cent limitation.

Part of the excess profits tax of corporations which are taxed under the Revenue Act of 1942 is refundable after the war. The full excess profits tax is to be paid but an amount equal to 10 per cent is credited to the account of the corporation and it will be given bonds maturing at designated dates subsequent to the war. Prior to the cessation of the war the bonds will be noninterest-bearing, nonnegotiable, and nontransferable. Part or all of the post war credit for each taxable year is available currently for payment of the principal of indebtedness. Such use is subject to certain limitations, one of which is that allowance is made equal to 40 per cent of the debt retirement but not in excess of the post war credit for the taxable year. To the extent so used, the current excess profits tax is reduced and the amount refundable after the war is increased.

An annual declaration of use of capital stock is now allowed and the former requirement for recalculation every 3 years with adjustments in the intervening years is eliminated. The rate of tax—\$1.25 per \$1,000 of declared value—is unchanged.

In general, the foregoing rules apply to domestic corporations. The surtax rates apply to domestic and resident foreign corporations. Foreign corporations doing business in the United States are subject to a flat normal tax rate of 24 per cent, regardless of the amount of normal tax net income.

Estate Tax

In the estate tax section of the Revenue Act of 1942, the specific exemption in estates of residents or citizens of the United States is increased from \$40,000 to \$60,000, but the \$40,000 insurance exemption is eliminated.

Gift Tax

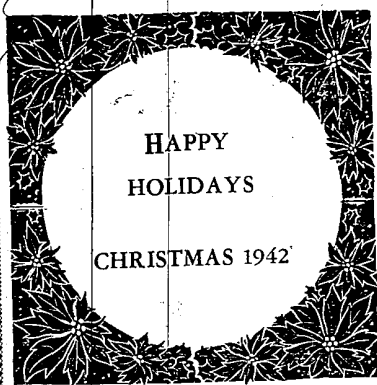
In the gift tax section, the specific exemption for gifts is reduced only to gifts made after January 1, 1943.

Easy to Launder

A second "top sheet," rather than a quilt, is often preferable for summer sleeping comfort. It has the added advantage of being easy to launder.

Bones Screwed Together

A new method of repairing broken bones by tying the fragments together with airplane metal screws has been announced from New Orleans.



May You Experience Every Joy
During This Blessed Yuletide Season

Dickerson Hardware
PHONE 4



LET US SUPPLY THOSE LAST MINUTE
SHOPPING NEEDS

WISHING YOU A VERY
MERRY CHRISTMAS

Hamlin's Market

Free Delivery

Phone 5 or 305



CHRISTMAS 1942
A SEASON JOYOUS

HATTON'S
FARMINGTON HARDWARE

Triangle Linoleum Shop

Window Shades
Linoleum — Asphalt Tile — Venetian Blinds
FREE ESTIMATES
Evergreen 0333 17237 Redford Ave.
Detroit

Miscellaneous . . .

A postal card or telephone call will bring our truck to call for your papers and scrap.
Northville Waste Materials
455 Cady Street
Northville, Michigan
Phone 186-W. 9-14c

ROOFING AND SIDING. All kinds. Gutters and conductors. Free estimates. 30 years experience. Torma, E. H. Fitchburg Roofing Co., Redford 4522. 18995 Wormer, Detroit. Near Seven Mile and Grand River. 27-44c

SAVE YOUR TIRES
By having the wheels of your car in correct alignment. Complete modern equipment. Paco-retrained mechanics.
Walt's Garage
Official AAA Service
Novi, Mich. Phone 429-W. 13-44c

DANCING SCHOOL
Toe, Ballet, Tap and Aerobic Private or Class Lessons
Evelyn Kreson
29216 Greening Boulevard
Near Orchard Lake and 13 Mile
Phone Farmington 592-R1

FURNACE CLEANING AND REPAIRING. Metal Weatherstripping, Caulking, Storm Sash and Screens. Stoker and Oil Burner Repairs. Call Farmington 1034. Harvey L. Barnes, 21019 Outgate. 49-44c

DR. KARR
OPTOMETRIST
For 20 Years

HAS MOVED FROM
15 E. GRAND RIVER TO
2108 DAVITT ST. BLDG.
Call CA. 1854
Office Hours 10 a.m. to 2 p.m.

FARMINGTON OPTICAL SERVICE
2150 Power Road
Farmington, Michigan
All types lenses duplicated.
Call Farmington 256-PM. 8-44c

PROFESSIONAL SERVICES

Z. R. ABCHENBRENNER, M. D.
Physician and Surgeon
Office Hours: except Wed. and Sun., 1:30 to 4:00 p.m.
Evenings, except Wed. Fri. and Sun., 7:00 to 8:00
Office Phone: 180
Residence Phone: 402
23603 Farmington Rd., Farmington

DR. JOSEPH W. NORTON
Osteopathic Physician and Surgeon
General Practice
33200 Grand River Avenue
Farmington
Telephone 480

JOHN ROWLANDS
Tile Contractor
Bathrooms, Kitchens, Walls, Floors
Fireplaces and Sinks
Marble Window Sills
5165 Joy Road near Grand River
Call Hogarth 8228

Dr. R. McCLURE PATTERSON
Dentist
27714 Eight Mile Rd. at Grand River
Tuesday and Thursday Evenings
Telephone VE. 64599

GEORGE EBDON—Building, Remodeling Basements. Carpentry, chimney repair, House Raising, Brickwork. 51460 Pontiac Trail, Wixom. 41-44c

For Sale . . .

FOR SALE—Lovely 3 bedroom home, living room, dining room, sun room and nook. Steam heat, tile bath and shower, fireplace, storm sash and screens. Lot 60x100. Terms. Show by appointment only. Call 312. 10-14c

FOR SALE—Office Equipment: Liquidating surplus reasonable. Desks, chairs, architects steel plate cabinet, 22 drawer Kardex 4"x6" card size. Four piece chrome refrigerator. Appellhof, Farmington 422. Office at 18370 Grand River, by appointment only. 9-24c

FOR SALE—Fluorescent lights, several different kinds for kitchen and dining rooms. Also strip lighting. Fluorescent bulbs of all sizes. Charles J. Haas, 20015 Hubbard, south of 8 Mile. Tel. 6943. 10-44c

FOR SALE—Frigidaires. In Smith, 34004 Edward St., Farmington, Mich. Tel. 113-W. 10-14c

FOR SALE—30 gallon table top Electro-master water heater, \$75. Ed. Appellhof, Maple and Grand River. Tel. 422. 10-14c

FOR SALE—Insulation—Balsam Wool—Rockwool and Sheetrock—Call for free estimates. Farmington Lumber and Coal Co. 10-14c

FOR SALE—Turkeys, geese and ducks. Dressed free. Phone 677-1. 36435 7 Mile Rd. 10-14c

FOR SALE—Coal and Coke—Keep your bin filled. Phone 29 for immediate delivery. Farmington Lumber and Coal Co. 10-14c

FOR SALE—Roasters, fryers, broilers and stewing hens, dressed free. 36435 7 Mile Rd. Phone 677-1. 10-14c

FOR SALE—Combination doors 2" by 6" and 2" by 8" for \$5.95 3" by 6" for \$6.45. Save their price in fuel every winter. Farmington Lumber and Coal Co. 10-14c

Wanted . . .

WANTED—Have cash buyers for suburban property and improved farms in vicinity of Farmington. Will buy your equity. Prices right. C. Howard Menear, Redford 6110. 44-44c

PROFESSIONAL SERVICES

Residence Phone Redford 0829-J
Residence 16990 Oak Dr. W. B. MURRAY, Opt. D.
Phone in Redford 1955. REDFORD 22009 Grand River Ave. Smith Bldg. Correct Glasses for the Entire Family

DR. C. C. GOODIES
—Dentist—
33310 Grand River
Municipal Building
Phone 205, Farmington
9 a.m. to 5 p.m.
Evenings by Appointment

Dr. WILLIAM A. HOUGHTEN
Veterinarian
General Practice
New Office — Boarding Kennels
at west junction of
Farmington Cut-Off
Phone 556-R-2

Thick Blood
Thick blood, too many red corpuscles, is a symptom and no attention of a physician.

MEN WANTED
Good paying 5 Day a Week Milk Route
Experience, not necessary.
Farmington Dairy 9-14c

WANTED—Timber on stumpage basis, or will buy land. Ed. Appellhof, Maple and Grand River, Farmington. 10-14c

DRESSMAKING WANTED—Suits, coats, formal and street dresses. Mrs. A. Whillman, 32285 W. 7 Mile Rd. Tel. 712. 9-24c

REAL ESTATE WANTED
—HOMES — FARMS
Cash buyers waiting
FOR SALE
FARMS—LITTLE FARMS
ACREAGE
Suburban Homes — Estates
C. J. WILKES
29604 Grand River
Farmington 620

WANTED—Bus drivers. See Arnold Stolz at 39400 Grand River. 7-44c

PLASTERING
Anything in Plastering ceilings, coves, arches, patches, etc. Expert work — clean — reasonable — insured.
J. H. MOORE
TO-80576

Disinfect Plant Growing

Soils Now, Says Expert
August or September is the best time to disinfect plant-growing soil for next year if a chemical such as war-gas, or chloropicrin, is to be used, advises Charles H. Nissley, extension horticulturist at Rutgers university.

"Chloropicrin is the most promising disinfectant to use at the present time because formaldehyde is not now available for soil disinfecting purposes," Nissley says. "In the use of chloropicrin, a certain amount of moisture must be present in the soil and the weather should be warm in order for the gas to be effective against insects, diseases and weed seeds. Tear gas, or chloropicrin, is to be used, advises Charles H. Nissley, extension horticulturist at Rutgers university.

If steam is available, soils may be steam-sterilized during the winter months, just previous to their use in the late winter or early spring, Nissley states. "Steam sterilization is a very efficient method of disinfecting, but it requires considerably more labor than the use of chemicals," he states.

Some Seeds Long Lived

Seeds of some plants will sprout and grow after long periods of time under certain conditions of storage. Archeological research has unearthed some seeds of great age that have been planted and have grown. Under natural conditions, seeds buried in soil may have a longer "will to live" than is generally supposed. When the site of the old Arlington farm of the U. S. department of agriculture in Virginia was turned over to the war department last fall, department plant scientists salvaged the last of a set of experimental seeds buried in the ground 38 years before.

Seeds of 107 species had been buried in 1902, to be tested at intervals for ability to grow. In 1941, in 37 different kinds of seeds there were at least some that would germinate—some only 1 per cent, others as high as 90 per cent. Tobacco, bluegrass, and celery were among the cultivated crop seeds that survived. Survival was high for some weed seeds—noticeably pokeweed, black nightshade, Jimson weed and Scotch thistle—as farmers and gardeners would expect.

Can't Go to School
A high school boy in Rukon, Norway, has been ordered to stay away from school because he showed hostility to Nazi schoolmates.

Know Much, Say Little
"People who know little are usually great talkers, while men who know much say little."—Rousseau

Lost . . .

LOST—Ladies white gold wrist watch. Initials, E.H.W. on back. Reward: Phone Farm. 789. 10-14c

Find Way to Keep Soft

Coal From Coking Stoker
An aid to the household user of soft coal has been developed so that domestic stokers can burn any type of bituminous coal despite its high coking quality, according to A. W. Gauger, director of the School of Mineral Industries research at the Pennsylvania State college.

Because many domestic stokers are not adapted to burn some bituminous coals, a study of T. S. Spicer and J. M. Fitcher, fuel technologists at the college, indicates that formations of coke can be virtually eliminated by introducing air into the stoker below the fire and pre-oxidizing the coal.

Experimentation shows that if this pre-oxidizing could be mixed continuously with the coal through openings in the fire bed some five to six inches below the active burning zone, a marked decrease in coking would result. With the use of a vertical screw, forcing the mass of coal upward, the technologists have found a satisfactory way of mixing the coal and air.

By taking roller movies of the burning coal every ten seconds, the fuel experts discovered that a separate supply of air, forced through the lower opening, would adequately pre-oxidize the coal and result in a free burning fire bed.

The introduction of pre-oxidized air destroys the coking tendencies almost completely and results in a uniform fire bed and equal heating distribution. Under regular stoker conditions, the coke tree would form and poor and uncontrollable heat response would result.

New York's Apartments
Some of New York's great apartment groups are cities in themselves. In seasons of depression there is just one group recently, 4,500 gallons of paint were used.