

FRANK J. BRADY JR. of Birmingham has been named vice president and controller of Michigan Savings & Loan Association of Ann Arbor. He previously served as senior accountant with the firm of Peat Marwick Mitchell & Co.



F. J. Brady Jr. M. Umlauf

MARSH UMLAUF of West Bloomfield has been named manager of fleet accounts for Abex Corp. Friction Products group. Prior to the appointment, he was district manager for the company in Columbus, Ohio.

THOMAS P. CRONIN of Troy has been named second vice president and director of residential mortgage sales for Advance Mortgage Corp. Cronin joined Advance in 1967 and served as a residential mortgage officer in the Detroit and Seattle area offices before joining the marketing department.

DR. SAMUEL C. BROOKS of Orchard Lake was appointed professor of biochemistry at the Wayne State University School of Medicine. He was formerly director of the chemistry department at the Michigan Cancer Foundation.

EDWARD T. BORUS, soon to move to Troy, has been named president and chief executive officer of the First Citizens Bank, Troy. He has also been appointed to the board of directors. Prior to joining First Citizens, Borus was president and chief executive officer of Mount Clemens Bank.

P. RICHARD KINCADE of Bloomfield Hills has been appointed regional manager for the Michigan region of the Atlantic Companies. Kincade joined the Atlantic Companies in Aug. 1963 as a special agent in the Grand Rapids office.

DR. MARILYN L. WILLIAMSON of Rochester has been named associate dean of Wayne State University's College of Liberal Arts. Dr. Williamson has served as professor and chairman of the WSU English Department for the last two years.



WILLIAMSON J. H. JONES

JAMES H. JONES, of Farmington has been named an associate of Ellis/Naeyert Associates, Inc.

BUSINESS PEOPLE

NILDA D. CALIMANO of Troy has been named coordinator of direct mail programs for Kelly Services in Southfield. She joined Kelly Services in 1971 as executive secretary to the vice president of marketing.



N. D. Calimano D. D. Madigan

DENNIS D. MADIGAN of Birmingham has been named assistant director of reliability for the Cadillac Motor Car Division. Madigan joined General Motors in 1954. In 1972 he was promoted to superintendent of reliability administration for Cadillac.

HOWARD K. STONE of Southfield has been elected executive vice president of Abex Corp. Stone has been with the company for five years, he formerly served as vice president, director of sales.

JOHN E. DEWINTER of Rochester has joined the S. S. Kresge Co. as director of employee benefits.

ROBERT V. O'KEEFE of West Bloomfield was promoted to executive vice president of the Dura Corp. O'Keefe, formerly senior vice president, marketing, has been with Dura since 1967 when he was appointed general manager of the weaver division. Prior to joining Dura, he was in marketing and managerial positions with Allis-Chalmers Manufacturing Co. and the Weatherproof Co.



R. V. O'KEEFE D. D. LUTTON

C. D. LUTTON of Bloomfield Hills has been named engineering manager of the ITT Hancock Industries. Having worked previously in engineering management capacities at Ford and Chrysler, he will now be responsible for both current product support as well as the research and development activities.

THOMAS R. MILLER of Farmington has been promoted to account executive at Grey Advertising, Inc. of Detroit. Miller joined Grey/Detroit in 1972 working on the Ford Motor Co. account. As account executive he will continue to service this account.

DONALD A. BOUCHARD of Birmingham has been named assistant director of marketing for Chevrolet. Bouchard was named fleet sales manager in 1972.



D. A. Bouchard A. R. Baines

A. R. BAINES of Rochester has been appointed general manager of Campbell, Henry & Calvin, Inc. Baines has previously been engaged in account management work for several advertising firms in the Detroit area.

DICK BOSSCHER of Troy has joined Harper Hospital's Medical Social Work staff as a psychiatric social worker. Bosscher previously worked as a social worker for Community Mental Health of St. Clair County.



E. J. ZUBKUS D. BOSSCHER

E. JAMES ZUBKUS of Rochester has been appointed afternoon shift superintendent of Pontiac Motor Division's Car Assembly Plant. Formerly assistant master mechanic for the car assembly plant, he joined Pontiac as an assembly plant foreman in 1963.

MURRAY G. HULS of Birmingham was appointed vice president, employee benefits, of Grow, Keller and Freese, a subsidiary of Fred S. James & Co. He recently joined the firm after 18 years as a group insurance and pension specialist with a large international insurance organization.

WILLIAM H. HUSTED of Birmingham has been appointed vice president of General Mortgage Corp. He joined the corporation in 1971 and was promoted to assistant vice president in 1972.



W. H. Husted McEndarffer

RICHARD G. McENDARFFER of Orchard Lake has been named vice president of Walker Wire and Steel Co.-a Ferndale. McEndarffer served 14 years with Arthur Young and Co. in various capacities.

Tax court system simple for some

Taxpayers who disagree with the Internal Revenue Service over small amounts of tax can appeal their cases themselves with little paperwork and at small expense.

The U.S. Tax Court—which is not part of the IRS—and the IRS itself each have simple, inexpensive methods by which a taxpayer can appeal when a small amount is in dispute.

The IRS, in its administrative appeals process, does not require

taxpayers to protest in writing in disputes of tax amounts of \$2,500 or less. But it does ask the taxpayer to provide records for items claimed on the tax return so that full consideration can be given to the law, the facts, and the taxpayer's position. The taxpayer need not hire someone to represent him, but may do so if he wants.

The tax court similarly has had a small tax case procedure to make it much easier for taxpayers to

have their day in court. The procedure makes special provisions for taxpayers who have federal income, gift or estate tax disputes involving \$1,500 or less.

HERE IS HOW the small tax case procedure works:

If an increase in tax is proposed by the IRS examiner, the taxpayer will receive a statutory notice of deficiency after he has had an IRS District conference and Appellate conference, or he may bypass these if he wants.

Then, if the taxpayer intends to contest the adjustment to the tax proposed by IRS, he has a petition with the Tax Court within 90 days from the date of that notice.

Taxpayers who want to petition the Small Tax Case Division of the Tax Court need only contact the Clerk, U.S. Tax Court, Box 70, Washington, D.C. 20044. He will provide instructions and necessary copies of T. C. Form 2, which the taxpayer must complete in duplicate and file with both the notice of deficiency and a \$10 fee. The 90-day deadline for filing this petition cannot be extended.

The information the taxpayer provides at the time he files should include the date of receipt of the deficiency notice, the address of the IRS office that sent the notice, the amount of the disputed tax, the years involved, and the reason the taxpayer believes the additional tax is not due.

IF BOTH TAXPAYER and spouse join in filing the return, both must sign the petition.

Once the taxpayer has petitioned the small tax case division of the tax court, the revenue service cannot collect the tax until the court makes its determination.

Unique to the Tax Court, in this small case procedure, is that neither side may appeal the decision of the small case division, nor can the decision set a precedent for future cases.

Another advantage of this procedure is that the taxpayer may request that the hearing be held in any one of 104 cities listed in the instructions accompanying the Form 2.

The hearings will be held informally, allowing the taxpayer to present his or her case fully to the court in the best possible manner.

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Chrysler elects 4 officers

The board of directors of the Chrysler Corp. recently elected four residents to the office of vice president.

Named to vice president positions were F. O. Anderson II of Bloomfield Hills, director-purchasing; P. A. Heinen of Birmingham, associate general counsel and secretary; W. H. Kromant of Troy, general manager, general manufacturing division, and R. G. Macadam of Birmingham, director-design.

And, as in the provisions for the smaller tax cases in the IRS administrative appeals process, the taxpayer may appear alone or be represented by any person admitted to practice before the U.S. Tax Court.

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