

F. J. Brady Jr. M. Umlauf

MARSH UMLAUF of West Bloomfield has been named man-ager 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 pro-fessor of biochemistry at the Wayne State University School of Medicine. He was formerly direc-tor of the chemistry department at the Michigan Cancer Foundation.

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.

P. RICHARD KINCADE of Bloomfield Hills has been ap-pointed regional manager for the Michigan region of the Atlantic Companies. Kincade joined the Atlantic Companies in Aug., 1933 as a special agent in the Grand Rapids of

DR. MARILYN L. WILLIAM-DR. MARILYN L. WILLIAM-SON 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/Naeyaert Associates,

BUSINESS PEOPL

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

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



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

HOWARD K. STONE of Howard of The Bader vice president of Abe Bader vice president of Abe Bader vice president, director of sales.

JOHN E. DEWINTER of Rochester has been nached engineering manager of the 11TH Annocota with the product support of the president of the president director o

DONALD A. BOUCHARD of Birmingham has been named as-sistant 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 en-gaged 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.



. . AND SUPPLY COMPANY. . .

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.

sembly plant foreman in 1963.

MURRAY G. HULS of Birmingham was appointed vice president, employe 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 Birwilliam H. HUSTED of Bir-mingham has been appointed vice president of General Mortgage Corp. He joined the corporation in 1971 and was promoted to assist-ant vice president in 1972.



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Tax court system simple for some And, as in the provisions for the smaller tax cases in the IRS administrative appeals process, the taxpayer soay appear alone or be represented by any person admitted to prastice before the U.S. Tax Court.

Taxpayers who disagree with the Internal Revenue Service over small amounts of tax can appeal amounts of tax can appeal 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 swith a

The tax court similarly has had
The IRS, in its administrative a small tax case procedure to make appeals process, does not require it much easier for taxpayers to

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PEONIES

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 appayer intends to contest the admission to the tax proposed by IRS, he was 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 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 taxpayen 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 addi-tional 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.

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.

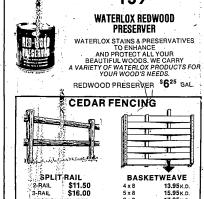
The hearings will be held informally, allowing the taxpayer to present his or her case fully to the court in the best possible manner.

Chrysler elects 4 officers

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

president.

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



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