Army Service Becomes A Factor In YMCA League

'Milks' Service scored its sixth straight victory in the Birmingham Y. M. C. A. Basketball League at Baldwin gym Thursday night when it defeated Polygon Club 36 to 26. Birmingham Athletic Club, runners-up in the league race, gave Boys' Club the short end of an almost parallel score of 36 to 25 in their contest.

Kenneth McBride, Milk's captain, and most popular figure on Birmingham and Pontiac basketball courts for several years, left Birmingham last week as a draft volunteer in the United States Army and his teammates had to carry on without him which they did ably, cousin Don McBride leading the team in scoring with five field goals and one free shot for 11 points. Polygon also lost a player to the Colors, Bo Brown being called away with an Air Corps unit to which he had enlisted some months ago. Rex Eastabrook, Polygon last year and served as co-captain until his "call" this season, McBride, free shot artist of the team, collected in the Army with "Kenny" and left from a little same town with him. Both will be missed around the Y court squad, as he has been the leader of that quintet for several years. Boys' Club, however, failed to take advantage of his absence, and although they made it an interesting contest, finished on the short end of the 36 to 25 score.

The standings of the teams are as follows:

Milks	6	0	1000
B. A. C.	4	2	.667
Boys' Club	3	3	.667
Polygon Club	1	5	.167

Tonight's games: First game, Polygon vs. Boys' Club; second game, B. A. C. vs. Milks.

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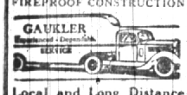

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Sample Case Shows Method of Computing Income Tax

(Editor's note—In this consultation, Mr. Brimfield takes a hypothetical case and shows the various steps in arriving at the proper tax to be paid.)

By OTTO G. BREITFIELD

The short Form 1040A is used only if (1) the gross income does not exceed $5,000, and is derived solely from salaries, wages, dividends, interest, annuities and income from fiduciaries, and (2) the taxpayer does not own a business or practice a profession on his own account and renders a return on the cash basis for the calendar year. Taxpayers who have an income other than stated above, such as rents or gains from sale of property, or losses from the rents or sale of property, must use Form 1040 and not Form 1040A.

Losses resulting from the worthlessness of securities, including bonds and stocks, are considered as from the sale or exchange of property, and are subject to the limitations of capital losses. Tax payers reporting such losses are required to use Form 1040, rather than Form 1040A. Form 1040A is substantially the same as Form 1939, A space has been provided for the defense tax in the tax computation schedule on page 3.

Other changes are as follows: Old age benefits have been moved from page 2 to page 1; earned income credit schedule has been deleted—the method of computing this credit is now clearly shown in the tax computation schedule on page 1; personal exemption and dependency credit schedule have been moved from page 1 to page 2. No supporting data are required this year with the return filed with the Collector of Internal Revenue.

Form 1040A is discussed below, assuming that the husband and wife file and there fore the income and deductions of both are included. Both the husband and wife are required to sign this joint return, and need not be sworn to only by the spouse who prepares the return.

INCOME
Item 1.

This suggestion of this discussion be read with the Form 1040A before you.

Salaries and Other Compensation

Inclusions:

(a) Husband's salary as salesman, (including a Christmas bonus of $100 which was deducted by his employer)	$5,150.00
(b) Commission received by husband for services in real estate transaction ($350) less $50 traveling expenses	300.00
(c) Wife's salary as State employee	400.00
	$5,850.00

The above items are to be explained in Schedule A.

Exclusion: A commission of $500 earned by the husband on another real estate transaction was not received nor made available to him during the taxable year. Since the taxpayers are reporting on the cash basis, this item need not be included in 1940 income.

Item 2. Dividends

Inclusion: A dividend of $75 was received by the husband on stock which he owned.

Item 3.

Interest on Bank Deposits, etc.

Inclusions:

(a) Interest on savings account	$7.60
(b) Interest received by husband on personal loan	5.00
(c) Interest received by husband on mortgage	50.00

Item 4.

Interest on Corporation Bonds

Inclusions:

The husband received the following:

(a) X Company bonds, containing a tax-free covenant clause	$ 40.00
(b) Y Company bonds, not containing tax-free covenant clause	150.00
	$190.00

Exclusion: Interest in the amount of $30 received by husband on U. S. Treasury bond is exempt from tax, and is not reported here, but should be listed in Schedule G.

Item 5. Other Income

(a) In 1937 the husband purchased an annuity contract at a cost of $2,500. In 1940 he received an annual payment thereon in the amount of $105. The portion of this annuity which is to be included is arrived at by taking 3 per cent of the cost. Therefore, $75 is included in Item 5 and explained in Schedule B.

(b) During 1940 the husband, as income beneficiary of a trust created under the will of an aunt, received $150. This amount, being income from a fiduciary is included in Item 5 and explained in Schedule B. The trust received its income from dividends and interest on mortgages.

DEDUCTIONS

Item 7. Contributions paid.

Inclusions:

The husband gave $10 to American Red Cross; $5 to Finnish Relief Fund and $10 to Salvation Army. Enter explanations under Schedule C.

Exclusions:

The wife gave $20 to a needy family in the neighborhood. This amount is not an allowable deduction since gifts to individuals though actuated by charitable motives are not deductible.

Item 8. Interest Paid

Inclusions:

The husband paid $185 interest on a mortgage covering property owned by him and used as his home. Supporting information is entered in Schedule D.

Exclusions:

During the taxable year interest in the amount of $27 was paid on a loan which the husband had obtained on his life insurance policy. However, payment was not made in cash, the company having added the interest to the loan, which had not been repaid at the end of the year. No deduction may be claimed on account of this item.

Item 9. Taxes Paid.

Inclusions:

Deductible taxes imposed on the husband and paid by him were as follows:

(a) Automobile license	$ 18.00
(b) Property tax	147.50

Supporting information is entered in Schedule E.

Item 10. Other Deductions

Inclusions:

(a) Damage to automobile $100

On Feb. 5, 1940, while taxpayer was driving on a pleasure trip, his automobile skidded on the icy pavement and collided with another car. Taxpayer's automobile, which had been purchased in 1937 for $950, was worth $800 just before the collision, but only $400 thereafter. The deduction is $100. Taxpayer carried no collision liability, the property insurance. Although he was compelled to pay $75 for repairs to the other car in the collision, this amount is not deductible.

(b) Bad Debt $50

In 1937 taxpayer received a note, executed by an individual and having a face value of $200 in connection with the settlement of his father's estate. The value on the date of descendent's death, in 1936, was $50. In 1940 this note became entirely worthless and uncollectible. The amount which may be deducted as a bad debt is the value of the note on the date of his father's death, in 1936.

(c) Loss from theft $35

This amount of cash belonging to the wife was stolen during the year 1940.

(d) Boat destroyed by storm $120

This represents the depreciated value, at the time of destruction, of a boat destroyed in a storm in 1940. The boat in 1938 was $160. The loss was not covered by insurance.

..... $205

Information in support of above deductions is entered in Schedule F.

Non-taxable Income and Credits Against Net Income

Schedule G. Non-taxable Income. Items reported but not included in taxable income:

(a) Interest on U. S. Treasury Bond	$30
(b) Health insurance proceeds	45

Schedule H. Personal Exemption and Dependency Credit

Personal Exemption: Taxpayers were married and lived together during the entire taxable year and therefore are entitled to the full joint personal exemption of $2000.

Credit for Dependents: The husband furnished the chief support of his son, John Doty, Jr., in 1940. Therefore he is entitled to a credit of $100 (3 2/3% of $400).

Car and Truck Collide On Martin

A truck and car both driven on Martin street, not far from the High School, collided Monday morning. Ingwald Wangberg, of 1011 Pierce street, was operator of the car, while Cecil Morehouse, an employee of the Eccentric, was driving the truck. Fenders were damaged.

STATE OF MICHIGAN—The Probate Court for the County of Oakland.

At a session of said Court, held at the Probate Office, in the City of Pontiac, in said County, on the tenth day of February, A. D. 1941.

Present: Hon. Arthur E. Moore, Judge of Probate.

In the Matter of the Estate of William J. Beatty, Deceased.

Margaret B. Wilt, administratrix of said estate having filed in said court a petition praying that the time for the presentation of claims against said estate be limited and that a time and place be appointed to receive, examine and adjust all claims and demands against said deceased by and before said court.

It is Ordered, that two months from this date be allowed for creditors to present claims against said estate.

It is Further Ordered, that the fifth day of May, 1941, at nine o'clock in the forenoon, at said probate office, be and is hereby appointed for the examination and adjustment of all claims against said deceased.

ARTHUR E. MOORE,
Judge of Probate.

(A true Copy.)
FLORENCE DOTY,
Register of Probate.
CLARENCE BLENMAN,
Attorney at Law,
201 Wabeek Building,
Birmingham, Michigan.
16447-48.

STATE OF MICHIGAN, The Probate Court for the County of Oakland.

At a session of said Court, held in the Probate Office, in the City of Pontiac, in said County, on the thirteenth day of February, A. D. 1941.

Present: Hon. Arthur E. Moore, Judge of Probate.

In the Matter of the Estate of Ingram Bender, Deceased.

Allen McGirr, administrator of said estate, having filed in said court his petition, praying for license to sell at private sale the interest of said estate in certain real estate therein described.

It is Ordered, That the tenth day of March, A. D. 1941, at ten o'clock in the forenoon, at said Probate Office, be and is hereby appointed for hearing said petition, and that all persons interested in said estate appear before said Court, at said time and place, and show cause why a license to sell the interest of said estate in said real estate should not be granted.

It is Further Ordered, That said notice thereof be given by publication of a copy of this order, for three successive weeks, previous to said day of hearing, in the Birmingham Eccentric, a newspaper printed and circulated in said County.

ARTHUR E. MOORE,
Judge of Probate.

A true copy.
FLORENCE DOTY,
Register of Probate.
CLARENCE BLENMAN,
Attorney at Law,
Wabeek Building,
Birmingham, Michigan.

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Consumers Power Plans $14,000,000 Expansion This Year

JACKSON — Consumers Power Company will spend $14,000,000 on additions to and improvements of its electric and gas facilities in 1941, it was announced by Dan E. Karn, vice-president and general manager.

The company operates in 57 Michigan counties. Electric generating capacity will be increased 17 per cent during the year, Mr. Karn said.

Consumers plans to spend approximately $1,000,000 on rural electric line extensions during the year, and approximately $2,000,000 on other electric line extensions to handle new residential and commercial business. Gas main extensions for the year, it is estimated, will cost $500,000.

Two Autos Crash At Busy Corner

The busy corner of Maple and Woodward was the scene of a minor crash Sunday at 2:50 p. m. when a car of the Hawthorne Royal Oak returned on Woodward and proceeded west on Maple, collided with a machine coming east driven by John Lissombe, of 2432 Kirkwood, Birmingham. Foster told police Lissombe was on the wrong side of the street. Fenders were smashed.

Hazel Street Asks Curb and Gutter

Hazel street, from Elm to Adams, for which blacktop surfacing was recently OK'd by the City Commission, to get curb and gutter, it appeared Monday night when a petition was filed for that improvement.

City Manager Donald C. Egbert reported to the Commission that almost every resident of the street has signed the petition, including several residents at the western end who had previously opposed the resurfacing in front of their lots because that work had been done some years ago. Manager Egbert made it the opinion that the two, should join the resurfacing project if curbing is to be put in, because an entire regrading of the street would be necessary.

A hearing was set for March 3.

Arrest Man Here On St. Ignace Charge

Carl Oskar Streling, of 2651 Davis street, was arrested last week on a state-wide alarm from St. Ignace. According to Police Chief John P. Hackett, Streling is alleged to have brought a load of stolen furs from St. Ignace, and there is now some controversy over the payment. State Police took Streling into custody.

P.-T. A. Theatre Review

(The film comments herewith are supplied by the Birmingham Council Parent-Teacher Associations.)

FLIGHT COMMAND, Story of a newly-graduated flier who was ordered into the crack squadron of the Navy, and how he made good. Ratings: 8 to 14, tense; 14 to 18 and delays. OK California P.-T. A. and others.

THE LONE WOLF KEEPS A DATE. Louis Joseph Vance's Lone Wolf, now a reformed and law-abiding citizen, becomes involved with murder and kidnaping and apprehends the criminals. Children—no value. Adolescents—harmless. Adults—a light hour of entertainment. Rated by A. A. E.

THIS THING CALLED LOVE. Suggestive and risque farce which is condemned by National League of Decency and advised as that adults only by the A. A. U. W., D. A. R. and National Board of Review.

WORLD IN FLAMES. A documentary film, presented in summer of March of Time, showing the destruction in Europe. Not as horrifying as are some war shots but realistic and thought-provoking. Rated: 8 to 14, no; 14 to 18 and adults, educational and interesting. Rated by California P.-T. A. and others.

Try an Eccentric Classified Ad for quick results.

Villa Road Group Must Pay Penalty For Delinquent Bills

Interest and penalty charges amounting to 1 per cent a month have been assessed against the owners of 13 lots fronting Villa road where a sidewalk was recently paid for. That action was taken Monday night by the City Commission which learned from Treasurer Harold R. Corson that of the 20 lots, payment has been made on only 7.

Sixty days in which to pay were given instead of the usual 30. By next May 1, an additional 10 per cent will be added to the total unpaid balance put on the regular tax roll.

NOTICE

To Whom It May Concern:

Notice is hereby given that on Monday the 17th day of March, 1941, at nine o'clock in the forenoon, at the office of the Board of Supervisors, in the City of Pontiac, County of Oakland, Michigan, the Board will make application to the Honorable Judge of Probate in said County, to change my name to Harold Raymond Bearss, and that the name of my wife and children from Minnie Jewel Hairfield to Minnie Jewel Bearss, Harold Raymond Hairfield to Harold Raymond Bearss, Nancy Jane Hairfield to Nancy Jane Bearss, and Margaret Ann Hairfield to Margaret Ann Bearss.

Dated this 24th day of February, A. D. 1941.

Signed MARTIN NOEL HAIGHT
Business Manager
Birmingham Eccentric
Birmingham, Michigan
2-24-3-3

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COUNTY KIST GOLDEN BANTAM CORN No. 303 cans 3 cans only 25¢

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KROGERS CLOCK BIG BEN SIZE BREAD 2 LB LOAF 10¢ SLICED AND TOASTED BREAD 3 20 oz. loaves 21¢

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KROGERS ALL PURPOSE AVONDALE BRAND FLOUR 24 POUND 59¢ COUNTRY CLUB BAKING POWDER 10 oz. 8¢

KROGER 90 SCORE ROLL—COUNTRY CLUB BUTTER POUND ROLL 33¢

COUNTRY CLUB SPAGHETTI OR MACARONI 7 OZ PKG. 5¢

Kroger's Assorted CANDY BARS	2 for 5c	Avondale Lima BEANS	No. 2 can 8c	Breakfast of Champs WHEATIES	pkg. 10c	Country Club PEARS	No. 2½ can 19c
CELLO-WRAPPED PACKAGE FIG BARS	lb. 10c	Country Club—14 oz. bot. CATSUP	bot. 10c	A Hormel Product SPAM	can 25c	Country Club Grade A PEACHES	No. 2½ can 2 for 33c
CELLO-WRAPPED PACKAGE GINGERSNAPS	lb. 10c	Stuffed Pitted Green OLIVES	No. 12 oz. can 22c	Tenderwest Orange JUICE	46 oz. can 25c	Avalon Chlorite BLEACH	2 qts. 13c
Devils Food or Pineapple LAYER CAKES	ea. 25c	Margate Orange PEKOE TEA	lb. 27c	Unsweetened Grapefruit JUICE	46 oz. can 15c	Krogers Extract OLEO	3 lbs. 25c
Boston Brown BREAD	each 15c	Michigan Hand-Picked NAVY BEANS	3 lbs. 13c	Krogers Vegetable SHORTENING	3 lb. can 37c	Country Club Maraschino, 7 oz. jars CHERRIES	2 for 25c
Freshly Iced Raisin BREAD	each 10c	Country Club—No. 2 Tall Cans PORK & BEANS	3 cans 25c	Country Club MILK	4 tall cans 25c	White Rock TUNA FISH	can 10c

KROGERS EMBASSY PEANUT BUTTER 2 LB JAR 21¢

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DOMINO SUGAR 25 lb paper bag 1.21

EATMORE OLEO 3 lbs 25¢

WESCO TESTED STARTING and GROWING MASH 100 lb bag 2.21 1 ton 2.16 per cwt.

WESCO TESTED 16% DAIRY FEED 100 lb bag 1.61 ½ ton 1.56 per cwt. 1 ton 1.49 per cwt.

SEEDLESS ORANGES California 176-200 Size DOZ 25¢

FRES-SHORE STANDARD OYSTERS Full Pint 25c

FRESH GREEN PEAS 3 LBS 25¢

VEIN-X, ONLY AT KROGERS SHRIMP Pound 25c

WINESAP APPLES 5 LBS 25¢

TENDERAY CHUCK ROAST LB. 25c

DELICIOUS APPLES 3 LBS 19¢

STANDING RIB ROAST LB. 29c

FLORIDA NEW POTATOES 6 lbs. 25c

TEXAS SEEDLESS GRAPEFRUIT 4 for 5c

SKINLESS FRANKS LB. 21c

FLORIDA Extra Size MORJUCE ORANGES 2 doz. 39c

SUNKIST LEMONS 360 size 4 for 10c

FLORIDA CELERY HEARTS Iced Bundle 10c

FROSTED SWEET PARSNIPS 3 lbs. 10c

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