## Qualified Accountants in Short Supp

## By REYNOLDS KNIGHT If you're counting on hiring a certified public accountant next February to take care of your income tax before the April 15 deadline, think twice.

There's a shortage of qualified tax accountants so it would be much wiser to seek their services by Nov. 30. If you wait until the end of December you'll encounter the traditional "rush," and if you let it go beyond that, you just might not find a seasoned tax accountant.

There are two other im-portant reasons for engaging a CPA by the end of Novem-

(1) Year-end tax selling must, of course, be done by the end of the year. To take

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advantage of all the law allows, a tax accountant should of crisis. be on hand now to direct you through complexities without

risk

worth more.

THE LID of a computer world said to be getting too (2) There is a possibility of stodgy was blown off recenthigher tax rates next year, ly by a gentle blast of importand if you can, you probably Victorian air,

spring day instead of a time

will want to put some 1967 income into 1966. Another In a whimsical spoof of the serious science of automated calculation, the Electronic point: you might want to de-Data Processing Division of Honeywell, Inc., — in cahoots with England's celebrated carfer some deductions to next year when they might be toonist, Rowland Emett—pre-sented for the first time in the United States what it terms the "ultimate" compu-ter, officially known as the Honeywell - Emett Forget-Me-Not A good tax man can make sure you are getting the best possible tax advantages the law allows. This involves capital gains, charitable dona-tions, real estate, invest-ments, etc. By planning ahead Not.

The Forget-Me-Not is a with your tax accountant, the chances are that April 15 will turn out to be a pleasant moving, blinking, noise-mak-ing creation of bamboo, birds, knobs, lamp shades, door

playing cards and measuring tape.

"Our commission to Emett to invent the Forget-Me-Not stemmed from a belief that there is room for some levity in an industry that has been taken so seriously for the past 20 years," said Walter W. Finke, group vice presi-dent of Honeywell's Computer Group. "We went into this project

because we think humor is as important to society as the fruits of technology. Comic relief can help us retain our perspective," Finke said. . . .

ROSIE THE RIVETER is making way for Wilma the Woodworker. More and more women are using power tools in the home, and power tool

manufacturers are happy. The lightweight electric tools are used for a variety of jobs ranging from picture hanging to furniture building . . Auctioneers are fast talkers, so if an argument develops after a sale, who's right? At an upstate New York livestock auction bidding is tape recorded to help resolve later disagreements.

Further evidence that air conditioning is a year-round business is being recorded this year as the industry marches ahead to new sales records in the waning months of 1966. Despite the sharp de-cline in home building, a tight credit supply and cool weather at the beginning of the peak season, industry spokesmen estimate sales this

year will top those of 1965 by at least 10 per cent.

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At the present rate, factory shipments of central residential systems this year should exceed 600,000 units for the first time, compared with about 551,000 units in 1965. according to Lester G. Porter, president of Borg-Warner, whole York division is a ma-jor producer of such equipment for homes, commercial buildings and automobiles. . . .

DISTRIBUTOR shipments of room air conditioners also are up, with the year's total expected to exceed 3 million units for the first time, a 20 per cent increase over 1965. York expects the hot pace to continue into the fall and winter, spurred by a new financing plan which enables homeowners to install now and pay later, thus avoiding the late spring rush. The plan enables a buyer to defer the first payment as much as five months. He can begin to pay next May for equipment installed in December.

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A pocket-size locking vice called "Niteloc" can be attached to the inside door casing without using tools, and once installed it prevents the door from being forced open . . An outdoor ther-mometer that is attached firmly to the outside of the window pane by means of vinyl suction cups is said to be accurate within two debe accurate within two de-grees... A hand tool called "Vise-Grip Jr." can be used as a wrench, pliers, clamp, hand vise or wire cutter.



