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## Taxation Writing Award

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to five years ago. They believed that their incomes declined relative to prices during the past year. They did not believe that their family financial condition would be better next year, but did believe that it would be better five years from now. They were less pessimistic than the group as a whole regarding the business cycle over the next five years. People working in manufacturing did not say this was a good time to buy household goods, but they agreed this coming year was a good time to buy a car. Their

incomes would not keep up with price increases, they said.

### Sex

About 58 percent of the persons interviewed were women. Women said that family finances were worse now than a year ago. The same number of women said "better" as "worse" compared to five years ago. Women concluded that the business cycle would be a characteristic of the next five years. Men, however, were divided in their opinions on

that point and were more optimistic than women. Men said this was a good time to buy household goods. Women did not agree. Both groups agreed that this was a good year to buy a car. Women were more apt to buy a house this year than men. Family income would not rise as fast as prices, said women. Men were inconclusive on this question.

*Dr. William A. Peterson is Professor of Economics in the Seidman School of Business.*

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## Grand Valley Proposes New Center

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the general supervision of Grand Valley's Board of Control. The Center director will serve as an adjunct professor in the Seidman School of Business. Faculty members and students of Grand Valley (and other area educational institutions) will work in various capacities to attain the objectives of the Center.

The state government of Michigan is being asked to provide the necessary "venture capital" to launch the program. It is anticipated that long-term financing

of the program will be largely acquired through local grants, fees from services rendered, and other non-governmental sources.

Although the Center will focus on preserving and expanding the business base (and jobs) of the West Michigan region, it is designed to be a prototype for a new partnership between the academic community and the existing and potential business base of the state.

Financial returns to the state will come through the preservation of a major tax base and the creation of a new and expanded tax base which will provide significant state resources and greatly enhance the quality of life overall.

Most importantly, the Center will stimulate the creation of similar programs and greatly enhance the position of Michigan as it re-emerges as a great national economic resource.

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## Seidman Lecture Series

Dr. Sidney Jones and Dr. Kevin Gottlieb, Washington experts and lecturers at the Washington Campus, addressed Seidman students and other Grand Valley students in the morning and the business community in the afternoon, Wednesday, January 19.

Dr. Jones, former Assistant Secretary of the Treasury for Economic Policy and now Resident Scholar with the American Enterprise Institute in Washington, spoke on "The Formation of Economic Policy: Its Implications for Business."

Dr. Kevin Gottlieb, former Senior Aide to Senators Ford, Nelson and Cranston and Executive Policy Assistant in the Office of Senator Riegle, Jr., and currently Director of the Walter F. Mondale Presidential Committee, spoke on "Business and Government: Forging a New Relationship in the Eighties."

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## Delta Mu Delta

The Seidman School Beta Mu Chapter of Delta Mu Delta held its annual initiation ceremonies banquet on Saturday, April 16. The undergraduate students inducted were Patricia Chmelar, Marianne Dekker, Julie Duff, Douglas Hepfer, Joseph Jacques, Nancy Lundgren, David Pelletier, Christine Schuur, David Sides, Susan Simmerman, Donna Thome, Constance VanderWall, James VanPortfliet, Freda Velzen, Peter Walter, Dawn Wickam, and Lori Wiersma. The graduate students inducted were Everett

Bashaw, Judith Bilinsky, Scott Bruns, Sylvia Kaufman, Vicki Kuhns, Alan Nielsen, James Parish, David Schreur, and Sperry VanLangeveld.

At the meeting, the annual Wall Street Journal Awards were given to Ann Bruinooge, graduate, and Jan Sandrin, undergraduate. Dawn Wickam received the American Marketing Association Award, and Jan Sandrin was acknowledged as the Seidman School nominee for Grand Valley's Kenneth R. Venderbush Student Leadership Award.

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## Taxation Writing Award

Jack Marquis, a Holland attorney with Scholten, Fant and Marquis, was awarded the 1983 Tax Affiliates Writing Excellence Award presented by the Master of Science in Taxation program of the Seidman School of Business. The award, which carries a cash prize of \$100, is presented to the M.S.T. student who au-

thors the best tax paper during the year.

Marquis' paper, entitled "Corporate Paid Life Insurance Premiums on Constructive Dividends to Stockholders," was published in the Spring 1982 issue of the *Michigan Corporation, Finance, and Business Law Journal*.