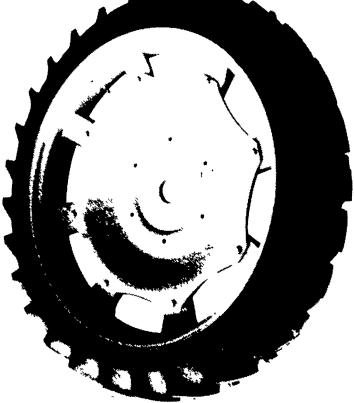
**Unverferth Wheel Conversions** 



Individually designed high clearance narrow wheel conversions are now available from Unverferth Manufacturing. The conversion wheels, available in sizes up to 48 inches, raise the tractor and decrease its tire surface area. With this application, almost any tractor can be used for special application farming such as fruits, vegetables, and narrow row crops. For more information, contact Unverferth Manufacturing Co., Inc., P.O. Box 357, Kalida, OH 45853. Phone 1-

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## **Tax Institutes Offered** In Western Pennsylvania

**UNIVERSITY PARK** – A series of two-day income tax institutes for professional tax preparers will be offered throughout western Pennsylvania during mid-December. The institutes, which will be held eight locations, are open to professionals who make a business if preparing tax returns for individuals and businesses.

Instruction for the two-day institutes will be provided by personnel from the Internal Revenue Service and faculty from The Pennsylvania State University. Topics to be covered include net operating losses, highlights of the 1986 tax legislation, information about reporting auto expenses and filing a tax return for a bankrupt taxpayer.

All sessions will be conducted in an informal seminar setting with opportunity for questions and interaction with the instructors.

The institutes will be held on Dec. 8, 9 at State College, Dec. 9, 10 at Johnstown; Dec. 10, 11 at Uniontown; Dec. 11, 12 at Monroeville; Dec. 15, 16 at New Kensington; Dec. 16, 17 at Beaver Falls; Dec. 17, 18 at Edinboro; and Dec. 18, 19 at Mercer. Each institute begins with registration at 8:15 a.m. on day one and continues to 5:00 p.m. on day two. Persons completing the two-day program will receive 16 CPE credits.

The registration fee covers the cost of a library of valuable tax references - including the Illinois Income Tax Workbook, a reference used by thousands of tax professionals in more than 30 states; a master tax guide published by Commerce Clearing House; numerous U.S. Treasury Department publications; and selected Penn State tax-related publications. The registration fee for the two-day institute is \$140 with a \$20 discount for registrations received by Nov. 14 Registration includes lunch for two days, coffee breaks, and reference materials.

More information about the tax institutes for professional tax preparers is available from the Agricultural Conference Coordinator, 409 Keller Building, University Park, PA 16802, telephone 814-865-9547; or from Farm Management Extension, 202 Armsby Building, University Park, PA 16802, telephone 814-865-7656. Registration forms are also available from either of those sources.

