

Children: natural photo subjects for 100 years

When George Eastman introduced amateur photography to Americans 100 years ago, children quickly became one of the most popular snapshot subjects.

Eastman ushered in the age of snapshot photography in 1879 by applying for a patent on a machine that mass-produced photographic dry plates.

Within two years, the young inventor from Rochester and a family friend, Henry A. Strong, formed a company that produced the first amateur camera in 1888.

This hand-held model came packed with a 100-exposure roll of film, and sold for \$25. When the film had been used, the camera was sent to the factory.

There, for \$10, it was re-loaded, the exposed film was processed, and each round snapshot was mounted on a card.

Over the years, many product

improvements and innovations have helped generations of amateurs make pictorial records of their children.

The present series of lightweight pocket cameras make it even easier to take stop-action pictures of active youngsters. The Kodak Ektralite 30 camera has an automatic exposure control that "reads" the amount of light available and adjusts the shutter speed to 1/500 or 1/100 of a second. The fast shutter speed helps freeze the action.

Whether you're capturing an infant's first days or a teenager's accomplishment, here are some picture-taking tips to help you make a pictorial record of your offspring:

- Hold the camera steady as you squeeze the shutter release.
- Look for action subjects. Picture your children playing

with toys, your spouse or the family pet.

- Move in close to show a child's face. Pictures of people should almost always be close-ups in order to show your subject's expression.

- Compose the picture in the viewfinder by carefully checking for distracting objects in

the foreground or background. Keep the picture simple by removing the object or try shooting from another angle.

- Kneel, sit or bend to get "eye-level" pictures of the subject, especially small ones.

Today, as Eastman Kodak Company celebrates its centennial, research scientists and skilled technicians continue to strive to make amateur photography, in terms of making a picture and seeing the image, simpler.



TAKING PICTURES OF THE FAMILY STROLL has been part of America's heritage ever since George Eastman revolutionized amateur photography 100 years ago.

TIPS TO HELP YOU

The 60-Second Shape-up

Keeping on top of the bathroom grimes is much easier than you think! Give the folks at home these simple pick-up tricks and your regular bathroom clean-up routine will go a lot faster. Ready, set, go!



- 10 seconds—A once-over with the wash cloth while you're still in the tub will erase bathtub ring.

- 15 seconds—After towel-drying yourself, towel-dry shower walls, tub and chrome to prevent water-spotting and soap scum build-up.

- 10 seconds—Tuck away make-up and shaving supplies.

- 10 seconds—Keep your sink in the pink with a quick basin and vanity wipe-up immediately after each use.

- 15 seconds—Give tank and toilet a jiffy once-over.

- 0 seconds—Keep your bowl fresh and fragrant between regular cleanings it takes no time at all. Snap a Bepfresh! holder onto the rim of the bowl, and it will scent and deodorize automatically every time you flush. Bepfresh! comes in three fragrances and lasts approximately one month. It is safe in homes with children and pets.



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Tax tips that help stave off the April 15th blues

It's tax time again—time to dig out the various and sundry papers which form the record of your fiscal year.

Like most people, you are probably wondering if you have done all you can to minimize your taxes, but find the laws so confusing that you try not to think about it.

Don't despair! Here are some simple tax tips which will save you money and stave off the April 15 tax blues:

- Use your deductions to the hilt... There are many unusual deductions you can easily forget, such as old clothes donated to charity, transportation costs for trips to doctors offices, even stamps you buy for a mailing to the P.T.A.

- Check with your accountant and, remember, be sure and get receipts for anything you plan to deduct.

- Try tax credits... These are better than deductions because they represent dollars taken right off your tax bill.

- You can get a tax credit for many things, political contributions for example, or installing energy-saving devices in your home, or for child care if you work.

- And investments... No matter how modest your income, you can invest or save your spare cash in ways that will cut your tax bill.

- Good shelter devices include: an individual retirement account; municipal bonds and bond funds; deferred annuities; savings bonds; and, if you can afford it, a house, cooperative or condominium apartment.

- Give a gift... If you give anyone up to \$3,000 a year, you pay no gift taxes and the recipient pays no income tax on the gift. Your spouse can add \$3,000 to the gift with the same result.

- What this means is that you can shift some of your assets or income to a member of your family in a lower tax bracket. You lose direct control over the money, but it stays in the family.

- This might be a way to set up a college education fund for your child.

- If you're married... filing a joint return is still advantageous, and you can file jointly even if you don't get married until the last day of the tax year.

- However, getting married is no tax bargain for most working couples, because they usually pay more taxes than two single people earning the same amounts, even when there is a wide disparity between the two incomes.

- If your spouse goes back to work... your income will probably increase sharply from one year to the next, and the system of graduated taxes will take a substantial bite.

- To get around this situation, try income averaging. Income averaging taxes the extra income in an unusually profitable year as if it were spread out over a five-year period.

- The special form includes a simple arithmetical test to tell you whether income averaging is likely to save you money.

- If you are divorced... and provide more than half the child support, you can file a "head of household" return and pay taxes at a lower rate than if you were single.

- The ex-spouse who pays alimony can subtract it from gross income even if he or she doesn't itemize deductions.

- Whoever has custody of the kids pays no tax on child support payments from the ex-spouse.

- If you are single... and your mother or father comes to live with you or you pay nursing home costs, you can also file a "head of household" return as long as you provide over 50 percent of your parent's support.

- If you are planning a new addition to the family... From a tax standpoint, the ideal time to have a baby is in December.

- This way, you can get the full year's \$1,000 personal exemption for the baby while supporting the new child for only a short time.

- On the job... Fringe benefits that come with your job can give you extra nontaxable income. For example, many corporations offer reimbursement for tuition and books if you are studying to further your career.

- If you are going to accept a job in a new locale, compare the new state and local tax rates with the current rates you pay. Even at the same salary level, you could come out ahead by moving.

- In addition, moving expenses of up to \$2,500 can be subtracted directly from your income, whether or not you itemize your deductions.

- A word of caution... Every

deduction or tax benefit you claim must be documented.

Therefore, be sure to keep complete and accurate records of everything ranging from cancelled checks to receipts, and even bills of sale.

Keep these important records organized and filed in one convenient location. A good choice is a Sentry U.L. fire-rated safe, which not only organizes important family records, but is the only way to protect these papers from loss or damage by fire. (Little tin boxes and metal file cabinets offer no fire protection whatsoever.)

Deductions that cannot be substantiated because records have been destroyed in a fire will probably be disallowed by the I.R.S.—and you could have a financial as well as a personal disaster on your hands.

Follow these simple tax tips, and watch the April 15th blues disappear!

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