

SMALL BUSINESS

NEWS & VIEWS

Small Business Tax Forms

As a special program for those who prepare farm and small business tax forms in North Carolina, the Department of Economics and Business and the School of Agriculture and Life Sciences at North Carolina State University will conduct several two-day workshops throughout North Carolina in December, 1980.

Two levels of course work are planned: a basic section designed for those with limited tax experience and an advanced section for those knowledgeable of federal and state tax laws.

On the first day, the basic course will cover information on filing and processing forms, gross income, state and local tax refunds, business and professional income and expenses, capital gains and losses, and farm income and expense. Topics discussed on the second day include itemized deductions, tax computation, self-employment tax, and tax law changes.

The first day of the advanced course will focus on farm taxes, including changes in investment credit and sale of livestock, losses and bankruptcy, and partnerships. Information provided on the second day will include an update on Internal Revenue Service penalties and tax law changes.

Both courses will be taught by specially trained instructors from the IRS, the North Carolina Department of Revenue, the North Carolina Society of Accountants, and University of North Carolina faculty.

The basic sections of the tax course will be offered in Asheville, December 1-2; Greenville, December 1-2; Charlotte, December 3-4; Winston-Salem, December 3-4; Greensboro, December 8-9; Fayetteville, December 8-9; and Raleigh, December 10-11. Advanced courses will be held in Charlotte, December 3-4; Fayetteville, December 8-9; and Raleigh, December 10-11.

A \$48 fee is required of those interested in the basic section, and those registering for the advanced section will be charged \$58.

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Here's Christmas Around The World

Christmas is celebrated in most of the nations of the world - even in China where Oriental Christians call it Sheng Dan Kieh (Holy Birth Festival).

Here's a glimpse of how the holiday is observed in some other countries, as researched by Sears, which has developed a collection of Christmas customs:

England: The family searches the forest for a Yule Log for the fireplace. Children throw their gift list, addressed to Father Christmas, into the flames. If it's carried up the chimney by the draft, they know their requests will be fulfilled.

Ireland: A lighted candle is placed in a window and the door is left open so the Holy Family may stop to rest on their journey to Bethlehem.

Germany: In many homes, a young girl dresses as an angel in a white robe with golden wings and a crown. She carries a small Christmas tree.

Holland: Children here believe that St. Nicholas rides a white horse to deliver presents on his Feast Day, celebrated on December 5.

Sweden: Christmas begins on December 12, the feast day of St. Lucia. She is so admired that, to honor her, Swedish families dress the eldest daughter in a white dress with a red sash. Wearing a crown of candles, she sings carols.

Italy: Befana is the bearer of

Christmas gifts. According to legend, she was cleaning the floors when the Three Kings passed on their way to see the Christ Child. They would not wait for her to finish. So today, children believe that she rides on a broomstick trying to find and worship the Holy Infant.

Mexico: Youngsters here love the pinata, a jug or figure filled with candy, nuts and toys. Children are blindfolded and given a

stick to try and break the pinata which dangles from the ceiling.


Spain: Spanish children fill their shoes with carrots and hay. They leave them outside on Epiphany Eve to refresh the camels of the Three Kings on their journey.

China: There are many religions practiced here, including Buddhism, Taoism, Confucianism and Christianity. In the Christian tradition, children decorate a tree with lantern lights.

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