

**NOT INCLUDING AUTO SALES TAX**  
**N. C. Sales Tax Deductions For Federal Income Tax Use Listed**

The Internal Revenue Service has published its new Document No. 5327. The document, reproduced here, indicates the amount of N. C. Sales Tax which the IRS will automatically allow taxpayers to deduct on their Federal Income Tax Returns. The amount deductible is based on the taxpayer's income, and the number of dependents he has. To claim the deduction, however, the taxpayer must itemize his personal deductions on page 2 of Form 1040.

Sales tax paid on the purchase of an automobile would be deductible separately. The table does not take this item into account. N. C. gas tax is also deductible separately.

Internal Revenue further ex-

**NORTH CAROLINA 1964**

**AVERAGE STATE SALES TAX TABLE**

This table is based on the North Carolina general sales tax of 5 percent. It may be used when deducting sales tax on Form 1040. If the table is not used, sales tax deductions must be itemized and substantiated. Deductible sales tax on the purchase of automobiles and gasoline tax of 7 cents per gallon are not included in the table and must be itemized separately.

Income as shown on line 9, page 1, Form 1040	Family Size (Persons)				
	1	2	3	4	5
Under \$1,000	\$18	\$19	\$25	\$29	\$29
\$1,000-1,999	23	28	33	35	35
2,000-2,999	33	38	47	51	51
3,000-3,999	43	52	63	68	68
4,000-4,999	53	64	77	83	83
5,000-5,999	63	75	89	96	96
6,000-6,999	73	86	101	109	109
7,000-7,999	83	97	113	122	122
8,000-8,999	93	108	127	137	137
9,000-9,999	103	119	140	150	150
10,000-10,999	113	130	154	165	165
11,000-11,999	123	141	166	178	178
12,000-12,999	133	152	180	193	193
13,000-13,999	143	163	195	209	209
14,000-14,999	153	174	208	223	223
15,000-15,999	163	185	218	234	234
16,000-16,999	173	196	228	245	245
17,000-17,999	183	207	238	256	256
18,000-18,999	193	218	248	267	267
19,000-19,999	203	229	259	278	278
20,000 & over	213	240	270	289	289

U.S. Treasury Department Internal Revenue Service  
 Doc. No. 5327 (R. 11-64) 16-78386-1 GPO

plained that this year's table shows deductible amounts which are generally lower than those used last year. The principal reason for this is that the old tables were based on a 1950 Bureau of Labor statistics study of consumer spending data; the new table is based on consumer spending data developed from a more comprehensive study conducted in 1960-61. Rent, property taxes, mortgage payments, doctor bills, hospitalization insurance and many personal care items such as haircuts all required more personal income in 1960-61 than they did in 1950. These items usually are not subject to sales tax, the IRS explained.

Additional copies of the table are available at the 28 field offices of Internal Revenue here in North Carolina. Ask for Document No. 5327.

**Booklet Lists Benefits Available For Veterans**

The 1965 edition of VA Fact Sheet IS-1, "Federal Benefits for Veterans and Dependents" is now on sale at the U. S. Government Printing Office in Washington, D. C.

This booklet lists all major benefits available to U. S. veterans, explains eligibility requirements for veterans or their dependents and describes the nature of the benefits and where application should be made.

A single copy may be purchased from the printing office for 20 cents. However, organizations or individuals desiring copies in quantity may obtain discount rates.

**FROM N. C. STATE ECONOMISTS**

**Here's Farm Production Outlook**

When economists at North Carolina State take a quick look at the outlook for the supply, demand and price of agricultural commodities in 1965, here is what they see:

**POULTRY**—egg production is expected to be up and prices down. Broiler production is expected to be up slightly with prices also rising slightly to mid-year. Turkey production is expected to be up with price down.

**TOBACCO**—Supplies of both flue-cured and burley are up. Demand for both export and domestic use is down. The 1965 support level will be up slightly.

**DAIRY**—Grade A production is expected to increase slightly, with the N. C. price rise remaining the same as the national rise. Price for manufactured milk is also expected to increase slightly.

**PEANUTS**—Total supply is up nationally with the price expected to remain at support level.

**COTTON**—Allotments for 1965 will be the same as 1964. Carryover on Aug. 1, 1965, is expected to be larger than a year earlier, however.

**WHEAT**—Production is expected to be up in both the U. S. and North Carolina. Supply, demand and price are expected to be lower.

**FEED GRAINS**—Production is expected to be down in the U. S. but up in North Carolina. De-

mand should be slightly lower, while the price moves slightly higher.

**SOYBEANS**—Carryover is up sharply over last year. Production should be about the same and prices for this year should be about the same as last.

**FRUITS AND VEGETABLES**—Apple prices are expected to be down slightly to mid-year. Sweet potato prices are expected to be up during the same period. No change is seen in the outlook for other vegetables.

**HOGS**—Production will be down while prices are expected to increase moderately.

**BEEF CATTLE**—Supply should be about the same or up slightly. Prices should increase slightly to mid-year.

**SHEEP**—Numbers are expected to reach an all-time low. Prices should be about the same or up slightly.

**SEED**—Both the supply and price should be about the same as in '64.

**HAY**—Supplies are expected to be down while prices remain about the same.

**FARM COSTS**—Feed costs should be up slightly. Wages should be up slightly. Fertilizer prices should remain about the same, while other farm costs rise slightly.

**FOREST PRODUCTS**—Demand for both timber and pulp-

wood is expected to be up. No change is seen in timber prices while pulpwood prices could rise slightly.

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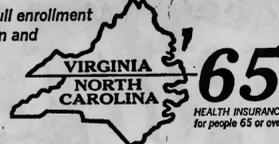
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**\$397.96\*** was the total cost to the E. H. Woods of Wilkins Drive, Sanford, for electricity to heat their home and operate all other electric services for one year. They have eight major appliances and 16 small appliances. The eight-room home has 2,700 square feet.

**\$358.46\*** is what it cost the Virgil Carpenters of Plum Street, Pinebluff, for electricity to heat their home, and operate all other electric services for a full year. They have four major appliances and 12 small appliances. The home has 1,639 square feet with seven rooms.

**\$242.60\*** was the cost of 12 months electric service for the J. Leroy Vernons' home at Greenhill Drive, Siler City. They heat their home electrically, use five major appliances, and 10 small appliances. The six-room house has 1,370 square feet—4 in family.

**\$270.14\*** was one year's cost to the Robert L. Usserys, Blues Farm Road, Laurinburg, to heat their home electrically and operate other electric services that include four major appliances and numerous small appliances. The home has 1,386 square feet with six rooms.