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PROUD AS PUNCH - Billy Floyd and Billy Stanley proudly show off a deer they brought in Monday. It was Stanley's shot that felled the six-point buck but it took both and then some more experienced help to get the animal dressed and ready for cooking.



TRACK JUMPER - An Aberdeen and Rockfish railroad car attracted considerable attention Tuesday when it jumped the track at the Elwood Avenue crossing (apparently for no reason at all). Sidewalk overseers contributed a lot of peering and pondering over the situation but believe it or not, the heavy iron wheels were guided by three railroad workers from their position between switch tracks onto the rail with wooden boards and scantling.

1040 U.S. Individual Income Tax Return
Taxpayers Ask IRS

Local Business

Food distributors estimate that within five years Americans will spend as much money for food "eating out" as they spend in grocery stores. If the trend toward eating away from home develops as expected food merchandizing and advertising should be vastly changed in a short time. Operators of grocery stores and cafes will have to take an entirely new view of selling methods.

Thus far, only a few great national chains have recognized the enormity of the trend away from home cooking. Even they have not advertised effectively. It has not been necessary because the great demand has kept business booming with minimum promotion.

In most cases the advertising of neither grocery stores nor the cafes have changed to meet changing conditions. The syndicated eating places still depend largely on roadside signs for advertising. The grocery stores still depend largely on straight price advertising. Most locally owned restaurants are simply passing up the new demand by doing no advertising at all.

However, the competitive situation will eventually force a drastic change in advertising methods. More and more people who wish to eat out will select their choice of a restaurant as they select clothing and groceries - from a leisurely study of newspaper advertising.

In the meantime, grocery stores will find it necessary to resell families on the pleasures, convenience and savings of eating at home.

This column of questions and answers on federal tax matters is provided by the local office of the U. S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

Q-How do I go about putting in a claim for a refund?
A-Enter your claim on Form 1040-X, Amended U. S. Individual Income Tax Return. Copies of the form and instructions for completing it are available at local IRS offices. Copies may also be obtained by writing to your District Director.

The new Form 1040-X is simpler to complete than previous claim forms or amended returns since only the information that is new or changed needs to be entered. Claims filed on this form are given special attention and, in most cases, can be processed much faster than heretofore.

Q-What conditions have to be met before you can deduct an educational expense? I'm thinking of signing up for a course that will help in my work.

A-For education to be a deductible item it must either be required to keep your present salary, status or employment or it is taken to maintain or improve the skills required in your present work. Education taken to meet the minimum educational requirements of your present job or that qualifies you for a new job or business is not deductible.

If you believe the course qualifies, a letter from your employer which states the purpose of the course you are taking will help substantiate your claim for an educational deduction. Receipts, cancelled checks and bills for the tuition, books and other expenses of the night course can establish the amounts you spent.

Q-My father died last March. Will a 1968 tax return have to be filed for him?

A-A return will have to be filed if his income was \$600 or more for the year (\$1,200 or more if he was 65 or over). If a return is required, it should be filed by the executor or administrator of the taxpayer's estate or his legal representative. It may be helpful for you to get a copy of IRS Document No. 5446, "Decedents." Just send a post card to your IRS district director.

Q-My son has a small scholarship that covers part of his college tuition. Will he have to report this as income or will I since he is my dependent?

A-Most scholarships are not taxable. If your son's scholarship happens to be taxable, however, it will be counted as his income not yours. He would report it on his own return.

To find out whether your son's scholarship is taxable or not, check with the person or organization granting it. Information on the tax status of scholarships may also be obtained by sending a post card to your IRS district director and requesting Document No. 5045, "What is Income?"

Q-I just started in business for myself after years with a large company. Would the fact that I'm covered by Social Security prevent me from setting up my own retirement plan?

A-No, a self-employed person covered by Social Security is eligible to set up his own retirement plan.

Q-I just started driving a cab. Is it true I have to pay tax on my tips every month?

A-When tips amount to \$20 or more a month, they are subject to withholding tax like other income from salaries and wages. Report them to your employer and he will make the necessary adjustment in your paycheck.

Q-My neighbor told me she was able to deduct the plane fare for herself and her daughter when she took her child to a special clinic for medical treatment. Is that sort of deduction really allowable?

A-If the trip was taken to obtain medical care and not for personal reasons, then transportation costs will be deductible as a medical expense. This provision allows taxpayers to deduct the actual cost of the transportation or 5 cents a mile if a personal car is used.

For example, if it was necessary to make a weekly trip to the doctor's office or clinic for out-patient treatment and the roundtrip covered ten miles by car, here's how the deduction would be figured. The taxpayer would multiply the ten mile trip by the 5 cent a mile allowance to arrive at a weekly deduction of 50 cents. If the trip was made 52 times during the year then the taxpayer could add \$26 to his other medical expenses. Any parking fees paid as a result of the trip can be added to this total.

The parent's fare can be deducted when a child is unable to travel alone.

This Is The Law

What is punishment in North Carolina for one convicted of a theft?

The ordinary or simple larceny of property of the value of not more than two hundred dollars is a misdemeanor and may be punished by a fine, imprisonment for not more than two years, or both, in the discretion of the judge.

The ordinary or simple larceny of property of the value of more than two hundred dollars is a felony and may be punished by fine, imprisonment for a term not exceeding ten years, or both, in the discretion of the judge. All felonies are tried in the superior court.

It is a felony and a more serious offense if property of whatever value is stolen "from the person" of another or as the result of breaking and entering of a dwelling or other building. Such crimes may be punished for as much as ten years in the State's prison.

If a person breaks into and enters the dwelling of another in the nighttime, with the intent of committing a felony therein, the crime is burglary. If the habitation is actually occupied at the time of the commission of the crime, it is burglary in the first degree and the jury fixes the punishment as either death or life imprisonment. If the habitation is not actually occupied at the time of the commission of the crime, it is burglary in the second degree and punishable by either life imprisonment or for a term of years in the discretion of the judge.

Robbery is an aggravated form of larceny. It is the stealing of the personal property of another, from his person or his presence, by violence or intimidation. It is a felony and may be punished by imprisonment for as much as ten years.

Greater punishment may be administered when a robbery is committed or attempted with the "use or threatened use of any firearms or other dangerous weapon, implement or means, whereby the life of a person is endangered or threatened." This crime carries a punishment of not less than five nor more than thirty years.

A train robbery carries a punishment of not less than ten years nor more than twenty years.

A safe or vault robbery carries "from ten years to life imprisonment in the State penitentiary."

Modern Ideas

By Sheila L. Freeman
Electric Living Specialist
For CP & L

Permanent Press

More and more Permanent Press garments, from boys' pants to ladies' dresses and men's shirts, little girls' party dresses, are appearing in stores. You will also find an increasing array of household items, such as tablecloths, sheets and many other items.

When purchasing permanent press, check garments for flat seams, pucker free buttonholes and zippers, fabric smoothness without wrinkles. Wrinkles present in new garments do not hang out.

Permanent press garments require a minimum amount of care. These garments are a must for anyone with a busy schedule as is an electric dryer. Permanent press garments may be laundered easily by following these steps:

1. Launder frequently before soil, grease and oil stains become set.
2. Sort as to color, amount of soil, fabric and construction.
3. Stains should be treated promptly. Pre-treat stains and heavily soiled areas before washing. Heavily soiled clothes may be soaked for easier soil removal.
4. Wash small loads - Clothes must have room to move freely, so wrinkles as well as soil will be removed.
5. Trousers and dark garments should be turned inside out to prevent whitening of creases and seams.
6. Use hot wash water for white or heavily soiled articles. Warm water for non-colorfast or lightly soiled items.
7. A cooldown rinse or cold rinse may be used.
8. Do not skimp on detergent.
9. Do not use chlorine bleach if the garment label warns against it.
10. A fabric softener in the final rinse will reduce static electricity, give a soft finish and minimize puckers.
11. Wash 4-10 minutes, depending on amount of soil.
12. A slow agitation speed should be used for most articles. Heavily soiled items may require normal agitation.
13. Spin speed should be slow unless washer has a cold overflow after wash. Regular spin may be used if articles are dried in an electric dryer.
14. For best results permanent press articles must be dried in a dryer.
 - a. Do Not overcrowd dryer. Use same size load as for washing.
 - b. Garments should be turned right side out.
 - c. Use Durable Press, Permanent Press or "regular" setting and dry thoroughly.
 - d. A cool-down period at the end of cycle will "set" the fabric while it is wrinkle-free.
 - e. Remove garments and place on hangers as soon as tumbling has stopped.

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1969 Flue-Cured Tobacco Program To Be Discussed

A public meeting to discuss the 1969 flue-cured (acreage-pounds) tobacco program has been called by the U. S. Department of Agriculture, according to W. B. Denny, State Executive Director for the Agricultural Stabilization and Conservation Service. It will be held November 15 in Raleigh.

Purpose of the meeting is to thoroughly discuss the supply-demand situation and obtain views and recommendations concerning:

- (1) The national marketing quota for the 1969 crop.
- (2) The national average yield goal.
- (3) The national acreage allotment.

The meeting of growers, warehousemen, dealers, manufacturers, and the public will help the Secretary of Agriculture make program decisions, which by law must be announced prior to December 1.

The national marketing quota for the current year was 1,226,500,000 pounds and the national acreage allotment was 667,605.18 acres. The national average goal for the current year was 1,854 pounds per acre.

The meeting will begin at 9:30 A. M. in the Main Ballroom of the Sheraton-Six Walter Hotel.