

Engineers Battle Against Sound

Ann Arbor, Mich. (AP)—Richard N. Hamme, research physicist, heads a staff of acoustical and electronics engineers whose aim is to trap sound and to some extent destroy it. They are working to lessen sound on Naval ships to avoid detection by enemies and in aircraft to help eliminate pilot fatigue.

One of the weapons in the battle against sound is a large room built on its own foundation, completely independent of the building that surrounds it. It has 12-inch concrete walls, especially hardened on the inside to keep sound in.

There is a giant paddle, 8 by 16 feet. Hamme explains that sound bounces around in different wave lengths. The paddle mixes it up to make it as equal as possible all over the room.

The staff will determine how long it takes sound to die in the room when it is empty; then with varying objects in the room. It then can figure what objects or materials absorb it most readily.

Hamme says there is a much easier way of ridding the world of noises: "Just pull the switch."

Answers to 10 Questions That Bother Taxpayers Most

(Ninth of a Series)
By FRANK O'BRIEN
Associated Press

Every year as taxpaying time comes around the Revenue Service is bombarded with questions from millions of taxpayers puzzled by the ins and outs of the income tax law as applied to their particular income.

The Revenue Service has been keeping track of the questions, to find out what are the most frequent queries. In this and the following article are answers which apparently bother the ordinary income taxpayer the most.

You can find more comprehensive answers to these questions in the instructions that come with your tax forms, under the general headings where these questions would fit.

For instance, the subject of the first question, having to do with income in some form other than money, is discussed in the instructions for Form 1040, the basic tax form, on page 5, under the heading "What Income is Taxed."

from any Revenue Service office for 25 cents, the Service's own authoritative survey of income tax matters, a small book entitled "Your Federal Income Tax."

This contains fairly simply written discussions (with examples, in many cases) of most problems the individual income taxpayer, even the one with a complex income, would come up against.

And this year, the Revenue Service is distributing, free, through its offices and Agricultural Extension Service offices and agents, a special and comprehensive work on the farmer's particular tax problems, called "The Farmers' Tax Guide."

Here are questions having to do with 10 subjects apparently most troubling to taxpayers. The answers were supplied, like the questions, by the Revenue Service.



1. Income in some form other than money) I helped my boss (or someone else) build his summer cottage, and he gave me a beach lot for my work. Is that taxable income?

Yes, because it was given to you for services you rendered, and is therefore not a gift. You report as income the fair market value of the lot.

2. (Moving expenses) My employer transferred me from one town to another, and paid all my moving expenses to the transfer company. Is that expense money part of my salary—my taxable income?

It is if you requested the transfer. It is not if the transfer was at your employer's order.

3. (Sale of a home) I sold my residence, at a profit of \$3,000 last June. I used the \$15,000 I got for my residence, including my \$3,000 profit, to buy a new residence in December. Is the \$3,000 profit on my sale taxable?

Not in your case. In the sale and purchase of a residence, both being the taxpayer's own home, any profit made on the sale is not taxable if the profit is reinvested in another home within a year (18 months in case you build the new home, instead of buying one already built). But if the transaction results in a loss, the loss is not deductible.

4. (Exclusion of dividend income) My wife and I received \$300 in dividends on stock we own during 1955. Is some part of this excludable from our income subject to tax?

Yes, but the amount excludable depends on just how you got the

dividends. Each of you may exclude up to \$50 dividend income, but only if each of you had at least that much dividends from qualified corporations.

For instance, if the husband had dividends of \$270 and the wife \$30, the husband can exclude \$50 and the wife only \$30, a total of \$80.

5. (Dividends from a savings and loan association) Can I claim a tax credit (or exclusion) for dividends I received from a building and loan association?

No. Quite the contrary, such dividends are considered interest, and as such they are fully taxable.

6. (Board and lodging from an employer) Must I include in my income the value of room and meals furnished to me by my employer?

It depends entirely on where and why you got the meals and room, and it is different for meals and room. You need not report the value of the meals if they were furnished on the business premises, and for the convenience of the employer.

The value of your room can be excluded if it meets those same tests, and in addition you were required to live on the business premises as a condition of your job.

7. (Gifts from an employer) Must I include in my income a \$300 Christmas gift from my employer?

Yes, because gifts from employers are considered a return for services rendered. So are tips, bonuses, and the like.

8. (The "self-employment tax") Am I required to pay self-employment (social security) tax on the net profit from my grocery store?

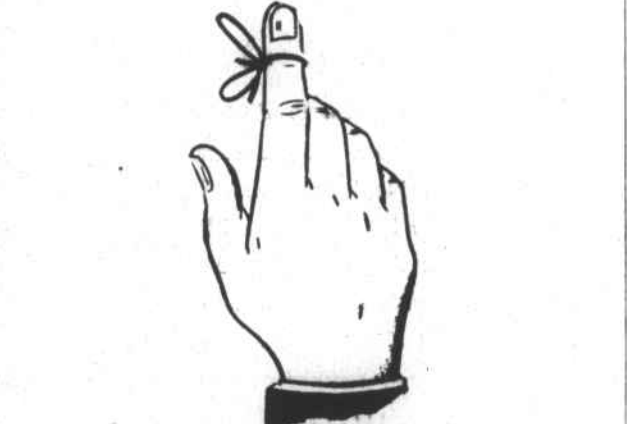
Yes, if the net profit is over \$400. The social security tax is 3 per cent of net profits up to \$4,200 for the self-employed. (But if in addition to self-employment income you had wages from which social security taxes were withheld, you pay the 3 per cent tax only on the difference between your wages and any amount of self-employment income up to \$4,200.)

9. (When to file a return, if you are self-employed) The net profits from my grocery store in 1955 were \$500. Must I file an income tax return?

Yes, for two reasons. First anyone with gross income of \$600 and over (almost certainly the case here) is required to file a return, even if they have no tax to pay. Secondly, a net profit of \$500 would require you to pay the social security tax of the self-employed.

10. (When is income received) My bank entered a credit of \$50, for interest, in my passbook on Jan. 2, 1956. But I find the amount was credited to my account in the bank on Dec. 28, 1955. In which year's income do I include this interest?

In your income for 1955, because it was credited to your account in 1955, and you could have drawn upon it then. The deciding factor is—when did the money become yours? It becomes yours when credited to your account. When it got entered in your passbook does not matter.



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News from GLOUCESTER

March 6 — Mr. and Mrs. Everett Honeycutt and son, Gary, and daughter, Brenda, spent the weekend with Mr. and Mrs. Willie Barbee at Sophia, N. C.

Al Huberd, Baltimore, Md., is visiting Mr. and Mrs. Emmitt Piper.

Mrs. Henry Chadwick and daughter, Hilma, spent Saturday at Kingston.

Miss Sarah Meadows and Mr. and Mrs. Alexander Meadows spent the weekend with their parents, Mr. and Mrs. Wade Meadows.

Mr. and Mrs. Henry MacFarlane and Mr. and Mrs. Emmitt Piper returned from Charlotte Tuesday night where they attended a hardware convention.

Mr. and Mrs. Edward Nelson and children, of Beaufort, and Mr. and Mrs. Bert Meares called on Mr. and Mrs. Lester Pigott Sunday afternoon.

Mrs. Margaret Moore, the Star Route mail carrier for Smyrna, Marshallberg and Gloucester, entered Morehead City Hospital Monday for treatment.

Stacy Nelson, of Aulander, spent the weekend with his sister, Mrs. Catherine Krueger.

Bobby Chadwick, who has been stationed at Stuttgart, Germany, and recently returned to his home at Smyrna, visited his aunts here Tuesday, Mrs. Bert Meares, Miss Maggie Pigott and Mrs. Henry Chadwick.

Mr. and Mrs. Clarence Henderson, Chicago, Ill., are visiting Mr. and Mrs. Henry D. MacFarlane.

Japan produced 530,829,000 pounds of spun rayon in 1955.

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News from NEWPORT

March 6 — R. K. Montague was a business visitor in Raleigh Tuesday.

Mrs. Lila Garner has returned from Texas and is now in Greenville with her son and his family.

Mrs. Letha Henderson has returned from Washington, D. C., where she spent two weeks with Mr. and Mrs. Archie Miller. The Millers brought her home and remained for the weekend with Mrs. Miller's parents, Mr. and Mrs. V. M. Rhue.

The Rev. C. T. Rogers of Tarboro was here Wednesday.

Mrs. Manly Mason, Mrs. R. E. Parrish and Miss Willoughby Mason were in Kingston Saturday.

Mrs. Sammy Barnes went to Durham Saturday to visit her husband who recently had an operation there.

Mr. and Mrs. James M. Rogers of Elizabeth City returned to their home Monday after the weekend with Mrs. Roger's mother, Mrs. Sadie Garner.

T. R. Garner and son, David, spent Sunday in Rocky Mount.

Mrs. J. O. Webb has returned from Florida, where she spent some time with her husband.

Mr. and Mrs. Clyde Garner and children of Raleigh spent the weekend with Mrs. Leona Garner.

D. I. Garner was a business visitor in New Bern Monday.

Mr. and Mrs. Harry Mizelle attended the funeral of an aunt, Mrs. Spruill, in Plymouth on Monday.

Mr. and Mrs. John Hatfield of Norfolk, Va., recently spent the

News from SMYRNA

weekend with Mrs. Hatfield's mother, Mrs. Claude Garner.

Mrs. Floy Garner, Home Demonstration Agent, was in Goldsboro Friday to attend a meeting for women who participate in curb market activities.

Mr. and Mrs. J. I. Mizelle are spending some time in Santa Ana, Calif., with their daughter and her husband, Maj. and Mrs. Nelson E. Brown. The Browns are the proud parents of a little girl, who arrived March 3.

Some of those attending the ball game in Kenansville Monday night were Mr. and Mrs. Charles Hill, Mr. and Mrs. Nathan Garner, Dr. Manly Mason, R. K. Montague, Harvey Garner and Edwin Garner.

Mr. Sollie Garner of Bridgeton visited Mr. Henry Garner recently.

Mr. and Mrs. W. D. Heath had as weekend guests Mr. and Mrs. Eb Heath and Mrs. Blanche Hawkins of Cove City, Mr. and Mrs. Raymond Heath and little daughter, Emily, of Rocky Mount.

Mrs. Parker Guthrie spent Sunday in Durham with her husband who is a patient in the Veterans Hospital.

David Heath is spending some time in Rocky Mount with Mr. and Mrs. Raymond Heath.

Bridge Party
Mrs. C. H. Lockey was hostess to the bridge club Friday evening. Special guests were E. B. Comer, Durwood Hill and Dick Lockey.

E. B. Comer was high scorer and Mrs. Comer won bingo. Mrs. Durwood Hill was low and Mr. Hill won slam prize.

Mrs. Lockey served sandwiches, potato chips, pickles, brownies and colas.

About 45 of every 100 American men over 65 years old still have jobs.

Tomato, Pepper, Eggplant Seeds Can be Started Now

By ROBERT SCHMIDT
If you haven't already done so, it is time to sow tomato, pepper and eggplant seed in hotbeds, coldframes or flats in the kitchen window. Although it is much easier to buy plants for the garden, we like to grow our own tomato plants. Then we know what we are getting.

The seed sowing date will depend on how soon the weather will permit setting in the field. It usually takes from five to eight weeks to produce tomato plants large enough to set, depending on the temperature of the plant bed. Pepper and eggplant are a little slower in developing.

By figuring back from the last probable frost date we can determine when to sow the seeds. By sowing the seed thinly, it may not be necessary to transplant, but usually transplanting to two inches apart about a week after the plants come up will give much stronger and stockier plants.

There is no advantage in growing plants to blooming size before setting in the field. The young plants will stand the shock of transplanting better than the older ones.

Where no fusarium wilt is present, good early varieties are Valiant and Queens. Earliana, of course, is an old standby. For the main crop Rutgers and Marglobe are popular. Of the hybrids, Burpee's Big Boy has done very well for us.

If the garden soil is infected with fusarium wilt, it is advisable to use only such varieties as Home-

stead and Jefferson which are highly resistant to fusarium wilt. These are not early varieties but will survive the wilt.

The best variety of pepper is probably California Wonder. It is a good grower and has heavy meaty fruits.

Eggplant is not a common vegetable in North Carolina gardens but should be grown more. The Florida Highbush and Ft. Myers Market are good varieties. As soon as eggplants are set in the field the plants should be covered with a DDT dust or spray to prevent flea beetles and potato beetles from destroying them.

News from NEWPORT

March 5 — Mr. and Mrs. Elmo Gilgo, Oriental, were visitors with Mr. and Mrs. Mitchell Willis Sunday.

Mr. and Mrs. George Adams and daughter spent Sunday with Mr. and Mrs. Vivian Chadwick.

Mr. and Mrs. Bobby Chadwick and son, who have recently returned from Germany, are spending several days with his parents Mr. and Mrs. Harry Chadwick.

Mr. and Mrs. Leon Simpson Beaufort, spent Sunday afternoon with Mrs. Mamie Wade.

Mr. and Mrs. Blakely Wade and Mrs. Nina Wade were visitors here Sunday.

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