

IRS Questions and Answers

This column of questions and answers on the President's Economic Stabilization Program is provided by the local office of the U. S. Internal Revenue Service and is published as a public service. The column answers most frequently asked about wages and prices.

Q.—Will raw agricultural products, such as fruit and vegetables, be excluded from the standards for prices set by the Price Commission?

A.—Yes, just as during the freeze, raw agricultural products will be excluded.

Q.—How will prices and wages be controlled by the Price Commission and the Pay Board?

A.—The Price Commission and Pay Board have published standards and criteria for the control of all prices and wages which will be covered during the post-freeze program. In addition, the economy will be divided into three parts or tiers for different surveillance and reporting procedures.

Certain large firms and collective bargaining units that are of critical importance for the control of inflation will be required to notify the board or commission in advance of proposed wage or price increases.

Other large economic units will be required to report periodically on their prices, employee compensation, and other matters as may be specified.

The behavior of prices of wages in the remainder of the economy, comprising the largest number of economic units (usually smaller firms), will be monitored by spot checks and investigations of complaints by the Internal Revenue Service.

Q.—Are dividends and interest subject to legal restraints under

the Economic Stabilization Program?

A.—No. However, the committee on interest and dividends, established by the president, will formulate and execute a program for obtaining voluntary restraints on selected interest rates. The committee will also continue the voluntary program for the restraint of dividend payments, subject to possible changes of standards and coverage.

The president has asked congress for amendments to the Economic Stabilization Act to provide stand-by authority to impose mandatory control of interest rates and dividend payments. However, the use of this authority is not expected to be necessary.

Q.—How long will the second phase of the Economic Stabilization Program last?

A.—No time limit is being set. The objective is to end the program as soon as possible, but it will be kept in operation until the pattern of sharply increasing prices and wages has been broken. It will be ended when stability has been restored to the economy. As we approach the goal, controls of particular sectors may be removed or relaxed when that action is consistent with the general objectives of the program and will assist the transition to price stability. A task force of the Cost of Living Council has been established with a continuing responsibility to recommend steps to insure that the program is not unnecessarily prolonged.

Final regulations governing state plans for developing and enforcing state occupational safety and health standards have been announced by the Labor Department.

Heart Attacks More Common Among Whites

CHAPEL HILL. — If you want to avoid heart attacks, it helps to be lean, black, poor-nonsmoking and physically very, very active, a new research study designed here now indicates.

If you meet these qualifications, one can apparently eat animal fat, have high cholesterol levels, suffer from high blood pressure and show electrocardiogram abnormalities without the high risk of heart disease one might expect.

But whatever else you do, you must not rise above the social status of your father. This spurs the research study shows.

The research study also may have answered the question asked by millions of smokers: If I quit smoking but begin to put on weight, won't my chance of heart disease be just as great?

The answer appears to be "no".

These and many other new facts about coronary heart disease are coming to light following a 10-year research study which was developed and supervised here by University of North Carolina epidemiologists.

Dr. John C. Cassel, chairman of the UNC Department of Epidemiology (the science of epidemic diseases), headed the UNC team of investigators.

The complex study was spearheaded and coordinated at the grassroots level by a Georgia practitioner, Dr. Curtis C. Hames. Conducted in rural Evans county, Georgia, the project focuses on 3,102 of the county's 3,377 residents. It dates back to the years 1960-62 when all of the county's residents over 40 were examined and about half of these from 15 to 39. Follow-up studies were conducted on this same group from 1967 to 1969.

Still undergoing evaluation, the heart disease study is turning up some real surprises along with many confirmations of earlier data.

For example, white sharecroppers and all black males in Evans county were found to be virtually immune to coronary heart disease.

All other white males were as susceptible to heart disease if not more so, as any group in the U. S.

High levels of regular physical activity as found in blacks and white sharecroppers apparently provides some sort of protection against heart disease.

White males who moved rapidly up the ladder of 'success' from the farm into industry experienced a higher incidence of heart disease than those who did not move upward.

Electrocardiogram abnormalities were twice as common among blacks as whites.

Cholesterol levels were lower in blacks than whites, in spite of the fact that blacks consumed larger quantities of animal fats.

Blood pressure was higher in blacks than whites.

The UNC-Evans county studies made some interesting findings between the relationship of coronary heart disease and smoking. It was discovered that:

—Black smokers seem to run a much smaller risk of heart disease even than white nonsmokers.

—Incidence of heart disease was twice as high among white smokers as white nonsmokers, three times as high as black smokers and 10 times as high as black nonsmokers.

Data from another smoking study conducted among white, affluent males revealed that those who had smoked and stopped had a lower incidence of heart disease than those who had never smoked at all. The following number of heart disease cases were noted per 1,000 white men who had:

never smoked, 70; smoked but stopped, 48; smoked fewer than 10 cigarettes per day, 105; 10 to 20 per day, 138; more than 20 per day, 160.

In a study of white men to determine the combined effects of smoking and body weight it was found that smokers who were heavy and who smoked during the seven-year test period were nearly twice as likely to develop heart disease as lean smokers.

Actual figures per 1,000 were: smokers who were heavy in body weight, 150; lean smokers, 80; heavy nonsmokers, 64; lean nonsmokers, 51.

The unusual "partnership" study conducted by a primary care physician and an academic department of epidemiology is the only black-white cardiovascular epidemiological study in the United States, according to Dr. Cassel.

Scientific data gained in the project is now stored on computer tape in the UNC School of Public Health and is serving as the raw material for scores of new studies conducted by scientists around the world.

These making additional use of this data bank have been scientists from the U. S. Public Health Service, Duke University, Rockefeller University, University of California, University of Michigan, Rochester University, Sweden's Karolinska Institute, Enguand's Isle of Wight Pathologi-

This Is The Law

By ROBERT E. LEE
(For the N. C. Bar Association)

LIENS OF CONTRACTORS

Benfield purchased a new home from Harding one month after its completion. There were no recorded liens or encumbrances on the property as of the date of purchase. Three months after the purchase, Moore, the general contractor who built the house for Harding, informs Benfield that Harding still owes him \$6,000 for the construction of the house. Is it too late for Moore to get a lien on the property for the \$6,000 that is owing to him?

No. The statutes of North Carolina give to the contractor a lien for labor and materials furnished for a house or other building. The contractor's lien must be filed within 120 days after the completion of the work or the final furnishing of the material. Action to enforce the lien must be commenced within 180 days from the date of the completion of the house. It is not too late in this case for Moore to assert a lien against the property.

The fact that Benfield is now the recorded owner of the property, and was innocent of the obligation that Harding owed to Moore at the time he purchased the house, is immaterial.

If Moore takes steps to fasten a lien upon the property within the time allowed him by law, Benfield's new home may be sold to satisfy the \$6,000 obligation that Harding owes to Moore. Let us hope that Benfield received a warranty deed and that Harding has sufficient assets to satisfy a judgment for \$6,000 which Benfield may in turn obtain against him.

Haywood agreed to pay Mat-

thews \$20,000 for the construction of a house on a lot that Haywood owned. On January 15 Matthews moved some building supplies to the lot and started the foundation of the house. Subsequently Haywood borrowed \$12,000 from Rogers, and gave to him a mortgage on the property for Harding, informs Benfield that Harding still owes him \$6,000 for the construction of the house. Is it too late for Moore to get a lien on the property for the \$6,000 that is owing to him?

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within 120 days of the completion of the structure, relates back to the first day any labor was performed or any materials furnished. It has priority over a mortgage or deed of trust executed and recorded subsequent to that date but prior to the date of the filing of the notice. As a consequence, it is most important that a mortgage or deed of trust for future advances be recorded before any work is commenced or any material is furnished.

A person should make all necessary for the financing of the construction of a house before the contractor starts to work or before he moves any materials to the premises. If he does not, he may experience difficulty in getting someone to lend him the money solely on the security of his new home. Fortunately, however, in many cases contractors and those who finance homes are able to mutually agree upon some kind of arrangement satisfactory to all concerned.

Turner Rites Are Conducted

Funeral rites for Dewey Augustus Turner, Sr., 69, of Route 1, Grover, retired sawmill operator, were held Saturday afternoon at 3 p. m. from Antioch Baptist church of which he was a member.

Rev. William White officiated at the final rites and interment was in the church cemetery.

Mr. Turner died Wednesday night at 10:30 in Cleveland Memorial hospital.

Surviving are his wife, Mrs. Margaret Gladden Turner; three sons, Howard Turner of Gaffney, S. C., Edward Turner and Dewey Turner, Jr., both of Grover; and eight daughters, Mrs. Lee Earney and Mrs. Bryan Lefevers, both of Kings Mountain, Mrs. Joseph Carroll of Blacksburg, S. C., Mrs. Hugh Lee Ward of Cowpens, S. C., Mrs. Nancy Green of Shelby, Mrs. J.edy Upchurch of Gaffney, S. C., Miss Betty Jean Turner and Miss Gloria Turner, both of Grover. Also surviving are 15 grandchildren.

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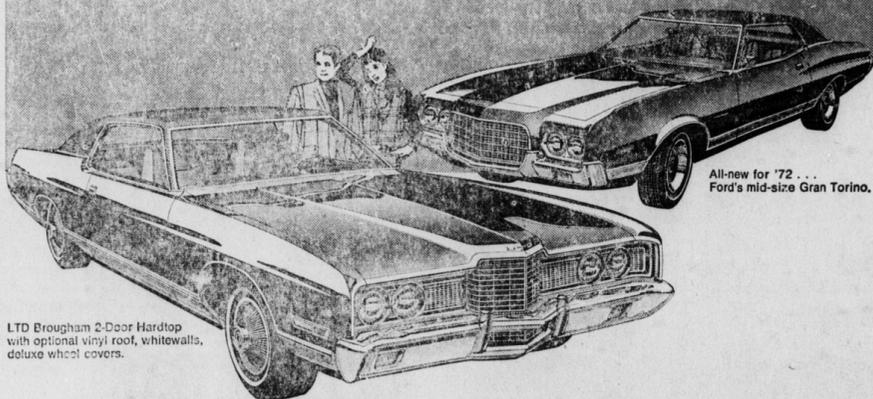
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