

TAXPAYERS ASK IRS

Q) My mother-in-law receives Social Security benefit payments. Will this have any effect on whether I can claim her as a dependent next year?

A) Yes. Although the Social Security benefits are not taxable to her, they must be included in determining the amount of support she furnished herself if the benefits were spent on support items, such as food, lodging, clothing, medical care, etc. She must meet the other dependency tests and you must have furnished over half of her total support. Thus, if the Social Security benefits were the only support furnished by your mother-in-law or anyone else, you must have spent more than that amount on her support in order to claim her as a dependent.

Q) I know that I am entitled to a deduction of up to \$400 a month for the expenses of child care services performed in my household while I am out working. But would I still get a deduction if I paid a neighbor to take care of my children in her own home?

A) Yes. Expenses incurred outside the taxpayers' household for the care of dependents who are under 15 are deductible to the extent the expenses in any one month do not exceed: \$200 in case of one such individual; \$300 in the case of two; and \$400 in the case of three or more. Of course, the expenses are deductible only if they enable the taxpayer to be gainfully employed. For more information on the deduction for household and dependent care expenses, see IRS Publication 553, "Highlights of 1971 Changes in the Tax Law." It's available free by dropping a postcard to your Internal Revenue district office.

Q) I'm planning to sell my house next fall. Does the IRS have any publications on the tax effects of selling my home?

A) Yes. Write your Internal Revenue district office and ask for a free copy of IRS Publication 523, "Tax Information on Selling Your Home." This booklet will tell you how to report the gain or loss on the sale of your residence and under what conditions you may be able to postpone the tax on any profit from the sale.

Q) I take and develop photographs as a hobby and occasionally earn some money from it. I know I have to report the income but may I deduct the expenses of my photographic hobby?

A) From your hobby income, you may deduct items that are ordinarily deductible, whether incurred in a business or nonbusiness activity. Examples of such expenses, are interest and taxes. Under proposed rules, if your income still exceeds these expenses, you may deduct other related expenses from the excess income in the following order: 1) other business expenses that do not involve adjustments to the basis of property; and 2) depreciation and other such deductions that involve adjustments to the basis of property.

In the event that your expenses for taxes and interest exceed the hobby income, that excess may be deducted on Schedule A if you itemize deductions. Losses sustained in pursuing the hobby are not deductible.

Ways Cited To Fight Lawn Disease

Homeowners have four ways to fight the destructive "brown patch" lawn disease, according to J. C. Wells, extension plant pathologist at North Carolina State University.

Proper fertilization, mowing, raking and the use of chemicals can all help in the control of the common lawn problem, Wells said.

"Brown patch is probably the most dominant and destructive disease of established lawns in North Carolina," he added. Bluegrass and tall fescue are extremely susceptible to it.

The disease is caused by a fungus that thrives in hot, wet weather. It appears as irregular brown patches, ranging from one-inch to several feet in diameter.

At first, the diseased grass appears water soaked. Soon it turns dark and wilts. When the grass dries, it becomes light brown.

During hot, humid weather a smoky gray to black border of wilted "webbed" grass may be seen in the early morning bordering the light brown diseased area.

Wells said that proper lawn management is essential in brown patch control. Avoid overstimulation of growth by the excessive use of nitrogen. Mow frequently, and rake clippings if there is a heavy accumulation. If it is necessary to water, apply enough water to wet the soil six inches deep than watering lightly at frequent intervals.

Wells said that chemicals can control the disease if they are properly applied. However, the chemicals should be applied before the disease develops and continued throughout the growing season.

Here are the chemicals which Wells says have given excellent control of brown patch:

— Actidione, plus thiram, two to three ounces per 1,000 square feet, applied at 7 to 10 day intervals;

— Dacnol 2787, two to four ounces per 1,000 square feet, applied at 7 to 10 day intervals;

— Dyrone, four to eight ounces per 1,000 square feet, applied at 7 to 14 day intervals;

— Fore, four ounces per 1,000 square feet, applied at 5 to 14 day intervals;

— Terraclor 75 percent wettable powder, three to four ounces per 1,000 square feet, applied at 7 to 10 day intervals;

— Tersan 1951, two ounces per 1,000 square feet, applied at 7 to 14 day intervals; and

— Tersan 75, three to four ounces per 1,000 square feet, applied at 7 to 10 day intervals.

SUPERMARKET

The supermarket is well named. For a typical store in the U. S. stocks 8,500 different items of which nearly 38 percent are non-foods. In the dairy department alone, there are nearly 400 items, including 150 kinds of cheese, 60 ice cream items, and 25 fluid milk items, notes Mrs. Ruby Uzle, extension consumer marketing economist, North Carolina State University.

Distaff DEEDS

Families participating in Cumberland County's "Explor' Cucumber Project" have high hopes of getting some needed household items from the sale of their wares.

Those enrolled in the program are growing cucumbers for near-by pickle packers, under the guidance of an agricultural technician. All participants are small farmers.

One Fayetteville area grower hopes to buy a new refrigerator with her additional family income. "Our present refrigerator has been repaired twice and still isn't dependable," she told B. T. McNeill, agricultural extension agent.

The homemaker, one of 30 Cumberland County families enrolled in the program, usually plants a good garden on her seven acres of land. But this is her first try at cucumber production.

"The woman, who plans to follow all recommended production and harvesting practices, sees no reason why she can't make enough money from her cucumber sales to buy a new refrigerator," the agents adds.

EASY CLEANING

Working homemakers from the Eskridge Grove Community, Cleveland County, recently learned how to make housecleaning easier.

Planning daily, weekly and seasonal jobs; and getting each family member to assume certain responsibilities are two keys to success, adds Thelma McVea, home economics extension agent.

One homemaker, the mother of four, agrees that planning pays off. "Prevention is better than cure," she said.

UNIQUE HOLDER

Mrs. Wingate Morris, Angier Rt. 1 recently received a unique hot dish mat as a gift.

Tech Schedules G.E.D. Exams

The G. E. D. (High School Equivalency) test will be given at Cleveland Technical Institute Friday, July 14, 1-6 p.m. and Saturday, July 15, 9 a.m. until 2 p.m. The Rev. Fred McGehee administered the exam.

According to Mrs. Judy Young, Learning Lab co-ordinator, adults interested in taking the G. E. D. should make application to her prior to exam hour.

A fee of \$3.00 will be charged and collected before the test is given.

SWEET POTATOES

Prospective sweet potato acreage for 1972 is anticipated to be the lowest of record, 2 percent below 1971 and 17 percent less than 1970. Grower prices for the 1971 crop have averaged above a year earlier. With normal yields, prices for the 1972 crop will likely remain favorable, predict extension farm economics specialists, North Carolina University.

MENTAL HEALTH MATTERS

Depressive illness, or depression, is a very widespread disorder—or group of illnesses—just about everyone knows.

But there are ways in which patients suffering from this affliction can be helped.

For example, it has frequently been observed by clinical psychiatrists and psychologists that patients suffering depressive illness are helped by successful experiences in a variety of kinds of actions.

A tangible demonstration to a depressed patient that he can successfully attain a stated goal can lessen his pessimism, improve his self-esteem, and enhance motivation.

Research scientists have been exploring this in a study in Pennsylvania aided by a grant from

the National Institute of Mental Health.

The theory tested was that the depressed patient is so sensitive to positive or negative information about himself that a minor success or failure even on a seemingly irrelevant task would affect his self-evaluation, expectations, and performance.

The scientists developed the study with the cooperation of male patients at two Philadelphia psychiatric outpatient clinics, using both depressed and non-depressed patients.

The depressed patients were more pessimistic from the outset about doing well on an experimental task of sorting out some cards. When asked how they had done, the depressed gave lower ratings to their own performance than did the non-de-

pressed groups. The researchers found, however, that the actual output of the depressed groups was just as good.

A second, more difficult card-sorting task was given. Some depressed patients who had succeeded on the first test were told of their success. Others were not told, but continued to think that they had failed. On the second test, those who had been told of their success showed more optimism, had higher goals, and gave a better performance than did those who thought that they had failed.

The scientist concluded that specific, favorable information about successful experience not only improves the depressed patient's outlook and level of aspiration, but also can increase his productivity.

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