

Short Form Helps Small Taxpayers In Filing Income

Entire Time Elapsed to
File Return Less Than
15 Minutes

The 1953 North Carolina General Assembly gave the smaller taxpayer a helping hand—a short form (D400-A) which may be used by taxpayers whose income is derived solely from salaries, wages, commissions, interest or dividends.

As State Revenue Commissioner Eugene Shaw recently commented, the short form was devised to eliminate the necessity of non-business persons' keeping books and records of their income and deductions and to make the filing of returns as convenient as possible.

The single-sheet form is simplicity itself—as easy as ABC. Here is how a mythical North Carolina taxpayer would go about it.

Like so many of his contemporaries, this hypothetical taxpayer is named John Doe. He lives on North Main Street in Anywhere, Tar Heel County, North Carolina. He is an employee of the Acme Distributing Company in Anywhere, and makes \$350 a month, or \$4,200 a year, in salary.

He and Mrs. Doe have a daughter, Mary 14 and John, Jr., 12 years old.

One night after work he decides to tackle this job of filing his State Income Tax, and finds that the short form allows him to finish the "chore" in a very few minutes.

At the top of the form he fills in his name, his street address, town, county, and state.

In Block A, he answers Question 1 "yes", indicating that he did file a return with the Department in 1952. Both parts of Question 2 he also answers in the affirmative. In the block under Item 3, he lists the names, ages, and relationship of his children. (If he had other dependents he would have entered them here.) Questions 4 and 5 he leaves blank, as they have to do with single men, or married men whose spouse had a separate income.

Moving on to Block B, on the first line of Item 6 he gives the name and address of his employer, and on the extreme right in the proper block he gives the total income paid him by his employer during '53, or \$4,200. He also lists this amount in the block on Item 7, as his total salary, as he worked for only one employer.

Item 8 he leaves blank, as he had no dividends or interest, nor any sub-

Celebrate Golden Wedding Anniversary



Here is pictured Mr. and Mrs. J. Frank Miller, who celebrated their golden wedding anniversary at their home on West Church Street Sunday afternoon, February 14, from 3 to 5 o'clock. Open house was observed, when over 100 friends called to offer their congratulations.—(Evelyn Leary Photo).

once allowance from his employer.

His Gross Income (Line 9) is also the same, \$4,200.

On Line 19 he enters the standard deduction, allowed on the Short Form only, of 10 per cent, which is substituted for a listing of all his deductions. If he had made more than \$5,000, he would have been restricted to a \$500 deduction, as the maximum blanket deduction is \$500.

A little simple arithmetic, subtracting the total on Line 10 from that on Line 9, and he arrives at his Net income, which is \$3,780. Then, having read the instructions on the reverse side of the Short Form, he computes his Personal Exemption, which is \$2,600. (\$2,000 for himself as a married man, \$300 for each of his children.) He enters this amount on Line 12, and subtracts from Line 11, which gives him his Net Taxable Income of \$1,180.

Then he moves on to Block C. On Line 14, he finds that he must pay 3 per cent tax on the first \$2,000 of his Net Taxable Income, not on his gross income. So, multiplying the \$1,180.00 by .03 he finds that his tax is \$35.40.

He enters this amount on the extreme right of Line 14, repeats it on the extreme right of Line 19, and again on Line 20. He signs the line

which is indicated "Signature of Taxpayer," his wife witnesses his signature by signing the line in the lower left-hand corner of the form, he attaches his check for the \$35.40 (taxes of less than \$50.00 are payable in full at the time of filing), and the form

and check are ready for mailing. Time elapsed, less than 15 minutes.

John Henry Mitchell Dies After Long Illness

John Henry Mitchell, 79, died at his home on East Church Street at 1 o'clock Saturday morning after a long illness. A native of Chowan County, he was a retired employee of the Edenton Cotton Mills.

Surviving are his wife, Mrs. G. Mitchell; two sons, Clifton J. Mitchell and Gibson Mitchell, both of Edenton; two daughters, Mrs. Elva M. Wright of Fayetteville and Mrs. Murray Harris of Tarboro, and two sisters, Mrs. Ida Belch of Norfolk and Mrs. J. D. McClenney of Edenton. Nine grandchildren and three great grandchildren also survive.

Funeral services were held in the Assembly of God Church, of which he was a member, Sunday afternoon at 3 o'clock. The pastor, the Rev. J. H. Anderson, officiated, assisted by the Rev. D. B. Lawrence of Elizabeth City.

ELLERY QUEEN RELATES TRUE MYSTERY STORY

Amateur sleuths have been responsible for unraveling many crimes in America. Ellery Queen, noted author of mystery novels, tells how a detective-story fan stepped in and solved a mystifying murder that had baffled the police. Read this exciting story in the March 7th issue of

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a former pastor. Interment was in Beaver Hill Cemetery.

Pallbearers were: Jesse Perry, Joel Williams, Davis Cartwright, Roland Woolard, J. D. Ellis and H. M. Meadows.

IN "NEW BROOM" EXERCISE

Taking part in NATO's five-day anti-submarine exercise off the southeastern coast of the U. S. with Patrol Squadron 18 is James A. Harris, avi-

ation machinist's mate first class, USN, son of Mrs. Mary C. Harris and husband of the former Miss Mary J. Harris of Roseburg, Ore.

Nicknamed "New Broom," the exercise includes combined U. S. Navy and Canadian naval and air unit. It is designed to provide training in anti-submarine warfare and hunter-killer operations for forces of the two countries operating jointly under NATO command.

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