SIL-SECTION TWO



the N. C. Bar Association)

Sources Of Law

What are the sources of the laws enforced in courts?

Law may be defined as a body of rules which the courts of a particular state will recognize and enforce. It is an agency of social control that has received the sanction of the sovereign state. The courts are the sole authorized interpreters of the law.

They are the ones to determine what rules are to be recognized and enforced. The primary sources of law are

said to be: Constitutions, statutes, and common law (judicial precedents). These are the three places where one may find the rules which the courts of a particular state will recognize and enforce

The United States and each of the states have written constitutions framed by representatives of the people. These constitutions state the powers and duties of the various officers of government and define the fundamental rights of citizens, as, for example, the right of freedom of speech or to a jury trial. They are of paramount importance for they define with more or less precision the character and framework of ogvernment.

The Constitution of the United States is said to be a delegation or grant of powers, whereas the constitution of a state is said to be a limitation of powers. In other words, the United States does not have power to do anything unless such power expressly or impliedly has been given in

How To Plan Federal **Income Tax Deductions**

This is one of a series of four articles on federal income taxes. The articles are based on information provided by the American Institute of Certified Public Accountants, and the North Carolina Association of Certified Public Accountants.

By waiting until after the first of the year to decide whether to itemize your deductions or take the standard 10-per cent deduc-tion, you run the risk of losing your greatest tax-saving opportunity.

When you are forced to take the standard deduction because your deductible expenses are less than deductible expenses are less than 10-per cent of your adjusted gross income, you literally "waste" your expense deductions, for tax pur-(when you will take the standard deduction and waste your actual expense deductions, for tax pur-poses. Don't let this happen to you every year. Plan your expense out-the most of your actual expenses lays so that you go over the optional 10-per cent deduction occa-sionally. This can be done by pyramiding two years of actual ex-the most of your actual expenses is: keep outlays as low as possible in the years in which you take the standard deduction and pyramid them as much as possible in the standard deduction and pyramid them as much as possible in the enses into one years in which you itemize ex-For example, assume that you expenses.

pect to have an adjusted gross in-come of \$7,000 for this year and Pyramid Medical Expenses

actual deductible expenses of about \$600-or \$100 less than what you would be entitled to deduct if you took the standard 10-per cent deducther than their family medical bills to find a deductible expense that can be pyramided to gain a wel-comed tax advantage. The section took the standard 10-per cent deduct tion. Not included in your actual expense estimate, however, is \$250 in state taxes and \$100 in home-loan interest charges that will have to be paid in 1958 but which can be not in education of the tax law governing the de-ductibility of medical expenses states that unless you or your wife will be 65 years old by January 1, 1958 you may deduct only those paid in advance

Beat the Standard Deduction

YEAR END

TAX TIPS

NUMBER 2

Beat the Standard Deduction If you act quickly and pay these expenses before December 31, you can bring your total allowable de-ductions for 1957 up to \$950. By itemizing deductions this year and taking the standard deduction next year—when your actual expenses should be somewhat less because of what you have prepaid—your total deductions for both years will be approximately \$1,650. Had you taken the standard 10-per cent deduction in both years, the total deduction in both years, the total and general physical check-ups your family will otherwise be having in

A salaried worker who has diff. culty finding enough deductions to make itemization worthwhile might consider carrying the pyramid plan this procedure, postponing the payconsider carrying the pyramid plan one step further. He could set up a system of "lending" and "borrow. until after the first of the year. In a system of "lending" and "borrow. ing" year-end items that would make it possible for him to throw three years of deductible expenses **Timing Deductions**

You can begin your own three- Plan Premium Payments

year pyramid by postponing pay-ment on as much 1957 deductible health, accident and hospital insur

in the final months of 1958 you can "borrow" from 1959 by speeding-up the payment of deductible items. As a result of your pyramiding.

you maximize your expenses for 1958 (when you should be able to Deductions and How to Time Them.

federal government.

A statute is an enactment of a "federal statutes"; they must not the Constitution of the United legislative body in accordance violate provisions of the federal States; while a state can do any- with the terms of the constitu- constitution. The laws adopted thing not forbidden by its own tion. Those rules which are by the state legislatures are callconstitution or surrendered to the adopted by Congress and approv- ed "state statutes." The statutes

of a state must not be contrary to either the federal or the state effect whatever.

The state statutes of North Carolina may be found in a large and expensive set of volumes known as the "General Statutes of North Carolina."

An ordinance is a local statu-

affords a rule and a guide. It covers the whole range of law not covered by constitutions and statutes.

common law or judicial precedents. It is always surprising to layman to discover that very few Most taxpayers need look no furof our legal rules are controlled

by statutes. Lawyers in North Carolina cable to a particular case first in erinary authorities say. one of the 245 printed volumes of the North Carolina Supreme 1958, you may deduct only those medical expenses for 1957 in excess Court Reports; and if no decision England.

Whenever there is a conflict between a statute and a principle of the common law, the statute pre-

217 West Eden St.

111 JENNETTÉ AVE.

If a lawyer has found a statute controlling a particular case constitutions. A statute contrary he frequently will consult the deto either of these is said to be "unconstitutional," that is of no court's interpretation of the stat-

THE CHOWAN HERALD, EDENTON, NORTH CAROLINA, THURSDAY, NOVEMBER 10, 1967.

ory law of some city or town.

dicial precedents. When there is progressively longer walks on no statute applicable to a particu- pavement before using him in the lar controversy, the common law field, the American Veterinary

The great bulk of our legal pets in the United States, accordprinciples are based upon the ing to figures at the American

ion. This is why animals' eyes

search for the common law appli- appear to "glow" in the dark, vet-Restrain pets from approaching bats which may appear to be rest-

can be found therein, then they ing on or to have fallen in their search the reports of cases from area. Bats are presumed to be other American jurisdictions and reservoirs of rabies by veterinary authorities.

Edenton, N. C.

HENDERSON, N. C.

Primary glaucoma, a pressure in the eyeball which leads to vails. The constitution is para- blindness, occurs almost three mount to both statutes and the times as often in female dogs as

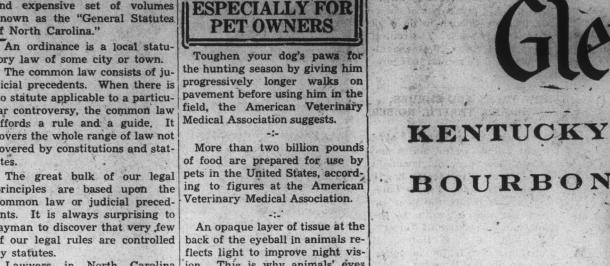
BACHMAN PROPERTY

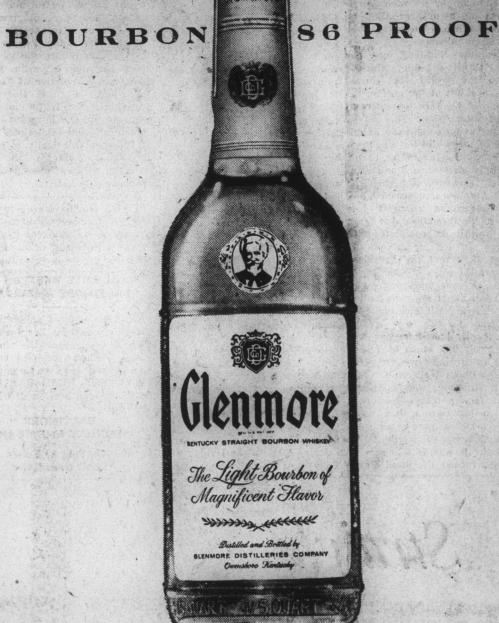
FOR SALE

All Offers Will Be Entertained

- APPLY TO -

A. W. Bachman, Sr.





in males, veterinary authorities It is not how much we have, say. but how much we enjoy, that

6 YEARS OLD

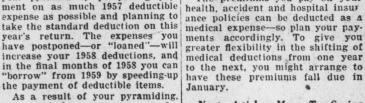
-Charles Haddon Spurge

STRAIGHT

GLENMORE DISTILLERIES COMPANY, LOUISVILLE, KENTUCKY

- to The Melody Five **Edenton's Own Spiritual Group**

OVER RADIO STATION WCDJ



Next Article: More Tax-Saving

ed by the President are called

Taxpayers who had low medical

1958 and to gain a benefit from a

payment that would otherwise be

lost on their 1957 return.

LISTEN EACH SUNDAY AT 8:45 A. M.

Affects EVERY North Carolina Car Owner

On and after January 1, 1958, every automobile owner must be prepared to meet the Requirements of the new North Carolina FINANCIAL Responsibility Law.

Enacted to protect the public from the careless and financially irresponsible driver, this law is designed to restrict the operation of automobiles to those drivers who are financially able to pay for bodily injuries, death or property damage which their automobiles may cause.

In brief, the new law provides that the State Department of Motor Vehicles shall revoke the registration of any vehicle unless proof of financial responsibility is maintained. This proof of financial responsibility may be furnished in any one of the following ways:

1. Automobile Liability coverage may be certified as in effect with minimum limits of \$5,000.00 each person, \$10,000.00 each Accident for Bodily Injuries, and \$5,000.00 because of injury to'or destruction of property of others in any one accident, or

2. By furnishing a financial security deposit, up to a maximum of \$15,000.00, as required, to cover possible damages arising out of an accident, or

3. By furnishing a certificate of financial security bond, or

4. By qualifying under the North Carolina law as self insurer.

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The simplest way to meet the requirements of this law is to have adequate and acceptable Automobile Liability Insurance. This will permit you to secure your License Plates and keep your driving privileges without having to deposit cash or other security.

R. C. HOLLAND AGENCY 114 E. KING STREET **Phone 2422**

W. J. BERRYMAN

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