Thursday, March 18, 1982



Tax Laws

GREENSBORO — North Carolina taxpayers should be aware of the changes in the tax law that can help them save money, the Internal Revenue Service says.

In addition to the 5 per cent annual reduction in withholding rates last October, wage earners will see a 10 per cent decrease this July. Also, for those taxpayers who earn interest or dividends, they can exclude \$200 if single and \$400 if married filing a joint return from their interest and-or dividend income. This exclusion is for 1981 only.

After October 1, 1981, taxpayers with All-Savers Certificates may exclude up to \$1,000 if single or \$2,000 on a joint return in interest income.

Taxpayers should read carefully the tax instruction to determine which form or tax break is more beneficial to them, says the IRS. Additional forms and publications may be ordered by calling 1-800-822-8800 tollfree.

## 4th Edition Of Family Law

WINSTON - SALEM — Because laws relating to families change so often, a fourth edition of "North Carolina Family Law" has been published.

Dr. Robert E. Lee, retired professor of law at Wake Forest University, has attempted in the new fourvolume edition to present a comprehensive look at the many laws relating to family life in the state.

The new work is an update of the third edition, which was published in 1963. Lee' and his callaborator, Dr. Rhoda Bryan Billings, have had to contend themselves with making the book an update rather than totally up-to-date, because of the flood of changes in laws relating to families.

Dr. Billings is professor in the Wake Forest School of Law.

Since the time the new edition went to press, the N. C. General Assembly passed, among other new laws and reforms, the equitable distribution act, which dramatically changes the state's approach to

among spouses.

"As the customs of the people and social concepts of the family change, so will the law," Lee said. "But the law is not hasty in the making of changes. It wants to be sure that the customs and usages of the present are not merely temporary departures from the normal and have in fact become new and lasting life styles." A glance through the

A glance through the book's table of contents gives some indication of the changes through which the family has gone in recent years. Some of the headings in the latest edition might not even have been understood in 1963, when there was no such thing as "nofault divorce" or "divorce kits" in the state. And in those days, test tube babies were the subject of science fiction stories, not legal study.

The growing number of broken families in recent years is evidenced by increased interest in the new laws concerning the rights and responsibilities of stepparents, grandparents and foster parents. The impact of increased mobility on the family can be seen in the need for federal statutes relating to interstate custody, Lee said.

Lee and Billings plan to keep readers in touch with developments by periodically publishing pocket-sized supplements to the book. The hope "North Carolina Family Law" will be useful not only for lawyers, but for ministers, social workers, family counselors and others in the helping professions, Lee said.

A bright new note for parties is to present a hot dip, set in a chafing dish or on a hot-tray.