

Will The IRS Seize Your

Property For Late Payments?

Special To The Post
Taxpayers who cannot pay the Internal Revenue Service (IRS) in full this April should take heed. Your chances of getting your property or bank account grabbed may be up to six times higher than someone else's, depending on where you live.

An analysis of IRS statistics from 1979 and 1980, by the Church of Scientology's FREEDOM News Journal, shows that IRS use of confiscation methods to settle overdue accounts varies so much that you can triple your chances of confiscation just by moving to a neighboring state.

Your chances of losing property or funds if your payment is late, are 12.3 percent in West Virginia,

while in neighboring Virginia, the rate jumps to 31.4 percent, or over two and a half times as great.

The difference is even more dramatic in Vermont where tardy taxpayers

face seizures 46.7 percent of the time, while New Hampshire's rate is only 16.1 percent.

The state of Maine has a national low of 9.3 percent rate, compared to Alaska with a whopping 60.2 percent, over six times greater. If you move from Georgia to Alabama your chances double; from Oregon to Nevada, they more than triple.

"Statistics such as these show that drastic collection actions are governed mainly by the whim of IRS

officials and that seizures are being used as a harassment technique," said Barclay Bean, who compiled the analysis. "This tremendous divergence in severe actions by IRS even between neighboring states, indicates that the local IRS officials are making their own rules. It is time for Congress to step in and take control over the IRS' use of levies and seizures. Only in this way can the citizen be sure that evenhanded justice will be applied."

FREEDOM News Journal drew its research from IRS statistics from the nine-month period from October, 1979 through June, 1980. The figures are based on the percentage of overdue accounts, called "taxpayer delinquent accounts," resolved by the "levy" or "seizure" method. Levies are confiscations of usually liquid property such as bank accounts or even your paycheck held by a third party such as a bank or your employer. Seizures involve the IRS actually taking possession of usually non-liquid property like your home, office or business equipment.

FREEDOM, which did a similar study of IRS levies and seizures last year based on 1976 IRS statistics, will be featuring the current analysis in an upcoming issue of the Journal. Copies of the analysis will be made available to private individuals, tax groups and concerned legislators upon request.

Write Barclay Bean, 2125 S Street, N.W., Washington, D.C. 20008, or call 202-797-9817.



**BETA OMICRON SIGMA CHAPTER
SIGMA GAMMA RHO SORORITY**

Mrs. Dorothy F. NGonggang is pinned by Mrs. Geraldine Michelle, Basilus of Beta Omicron Sigma Chapter of Sigma Gamma Rho Sorority during an impressive, traditional ceremony held on Saturday, January 31, at the home of Mrs. Lavenia Young, 1700 Patton Ave. Mrs. NGonggang, a graduate of Mars College received her Master's degree from Indiana University. She is employed in the Charlotte-Mecklenburg School System and is presently serving as the Chair-

person of the Science Department at Olympic High School. She is also a member of the Community Council of Women's Enrichment, member of the National Science Council, National Biology Teachers' Association and has taught at the Governors' Schools, Winston-Salem, N.C. and Laurinburg, S.C. "We are committed to the well being of all mankind," stated Mrs. NGonggang when asked for an overall viewpoint on ideals and goals of the Sorority.

Jim Martin To Serve On Budget Committee

Special To The Post
WASHINGTON - Representative Jim Martin (R-N.C.) has been selected to serve on the House Committee on the Budget, which is responsible for setting target figures for appropriations, total federal spending and appropriate tax and debt levels.

The Budget Committee was formed in 1974 in an effort for Congress to gain more control over the federal budget process, as part of the Congressional Budget and Impoundment Control Act.

The committee consists of 25 members: five from the Ways and Means Committee, five from the Appropriations Committee, thirteen from other standing committees of the

House and one member each from the majority and minority leadership in the House.

Representative Martin, beginning his fifth term in the Congress, will serve as one of two Republicans from the Ways and Means Committee, and will be the sixth ranking Republican on the Budget Committee.

Representative Martin, who represents Iredell, Lincoln and Mecklenburg counties, said, "The House Budget Committee's responsibilities will never be more important than they are today. With government spending exceeding our ability to pay and the nation's economy unable to bear the strain of that spending, the Budget Committee has a vital role in helping President Reagan

and the Congress in stabilizing the country's economy."

Martin said, "A major challenge for the Budget Committee will be to get a grip on backdoor spending programs by the federal government, making departments, agencies and congressional committees responsive to the desires of the taxpayers. The vital challenge of curbing inflation depends upon bringing spending under control."

United Ostomy

United Ostomy Association, Charlotte Chapter, will meet on Wednesday, February 11, 7:30 p.m. at Mutual Savings and Loan Bank, 4735 Sharon Road (near SouthPark).

Big Shrub May Need Pruning Or Removal

A shrub that has been allowed to grow too large detracts from the beauty of the landscape and should be pruned, if possible, or replaced with a smaller-growing plant.

Shrubs that are out of proportion are often eyesores and detract from the over-all-landscape picture, suggest North Carolina State University agricultural extension specialists.

The shrubs may get out of proportion in their relationship to walls, flower beds, buildings or other features. Many of the best foliage shrubbery grows rapidly and should not be used in restricted places.

Pruning and removal are the two alternatives. Not all plants lend themselves to severe pruning. Severe pruning isn't going to help the beauty of the plant if it leaves sheared masses. The only solution in these cases is removal, substituting low-growing plants.

Some of the plants tend to become too large, and they include some of the most popular landscape plants used around North Carolina homes and buildings.

One of these is Pyracantha, a showy shrub with the bright clusters of berries in fall and winter. Photinia is another. This is the popular hedge plant and is frequently used near the corners of large buildings. One form, called red-top, makes masses of red leaves at the ends of stems.

Another good example of plants that could easily become too large in restricted places is the Cherry Laurel - also called Carolina Cherry Laurel. The Elaeagnus, Ligustrum and Pittosporum fall into the same category.

In the areas of the state where it grows, the Loquat - Japanese Plum - grows

well and often becomes a size problem.

Buford and Chinese hollies are other widely used plants that need plenty of space and need to be trained by pruning.

Shrubs to be considered for planting in confined areas, such as beneath windows, at intersections of walks and so forth, include Hetzi and Helleri Holly, Rotunda Holly, Dwarf Yaupon and Dwarf Burford Holly. These are possible replacements for the more massive shrubs.

Other useful low-growing shrubs are Dwarf Aucuba, Wintergreen, Barberry, Dwarf Creeping Gardenia and Horizontal Juniper.

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To Meet Medical Needs

North Carolina Urged

To Cultivate Marijuana

The Alliance for Cannabis Therapeutics (ACT) has encouraged the state of North Carolina to initiate a legal program of cannabis cultivation.

In a letter to North Carolina Governor James Hunt, Robert Randall, President of the Alliance, called the federal government's existing marijuana cultivation facilities, "wholly inadequate to the nation's needs," and said, "There is an urgent need to expand the nation's production of medicinal quality marijuana."

Twenty-five states, encompassing three-fourths the national production, permit marijuana's use in medicine, but federal agencies have made no effort to increase the nation's supply of medicinal quality marijuana. ACT estimates federal supplies of marijuana can only meet the medical needs of several hundred people.

The nation's shortage of medicinal quality cannabis has already disrupted patient care programs in Michigan, California and Georgia. Other states, licensed to receive marijuana cannot obtain supplies. Some other states, like North Carolina, are being forced to accept a synthetic substitute for marijuana called delta-9-THC. Studies indicate THC is medically inferior to natural cannabis and more likely to cause adverse side effects.

In his letter to Governor Hunt, Randall predicted, North Carolina and other states will continue to experience supply disruptions and shortages as long as federal agencies exercise an absolute monopoly over the nation's supply of legal, medicinal quality marijuana."

The National Institute on Drug Abuse (NIDA), the federal government's marijuana supplier, has failed to grow enough marijuana to meet the nation's rapidly expanding demand for high quality cannabis. "As a result of bureaucratic mismanagement," Randall says, "thousands of seriously ill Americans are being denied the legal, medical access to marijuana promised them under state laws."

In 1979, North Carolina recognized marijuana's medical value and sought to establish compassionate programs of patient care. Yet, more than a year later no North Carolina cancer or glaucoma patient is receiving the marijuana legally promised them for medical uses.

Randall says, "The federal government operates a marijuana monopoly. This monopolistic control over the nation's cannabis supply has made federal agencies arrogant, callous to the needs of patients and insensitive to the intent of state laws."

The federal government now grows its marijuana on a small, five-acre lot of land at the University of Mississippi in Oxford. The Mississippi "pot plantation" once produced marijuana of up to 4 percent THC potency. But in recent years, Mississippi grown

marijuana has declined in quality and the highest potency marijuana now available from the federal government for medical applications is a mere 1.7 percent.

North Carolina grew large amounts of marijuana for the federal government during World War II. Currently, the federal government's Mississippi-grown marijuana is rolled into cigarettes at the Research Triangle Institute (RTI) in Chapel Hill. But these cigarettes are exported to other states and are not yet available to North Carolina cancer and glaucoma patients.

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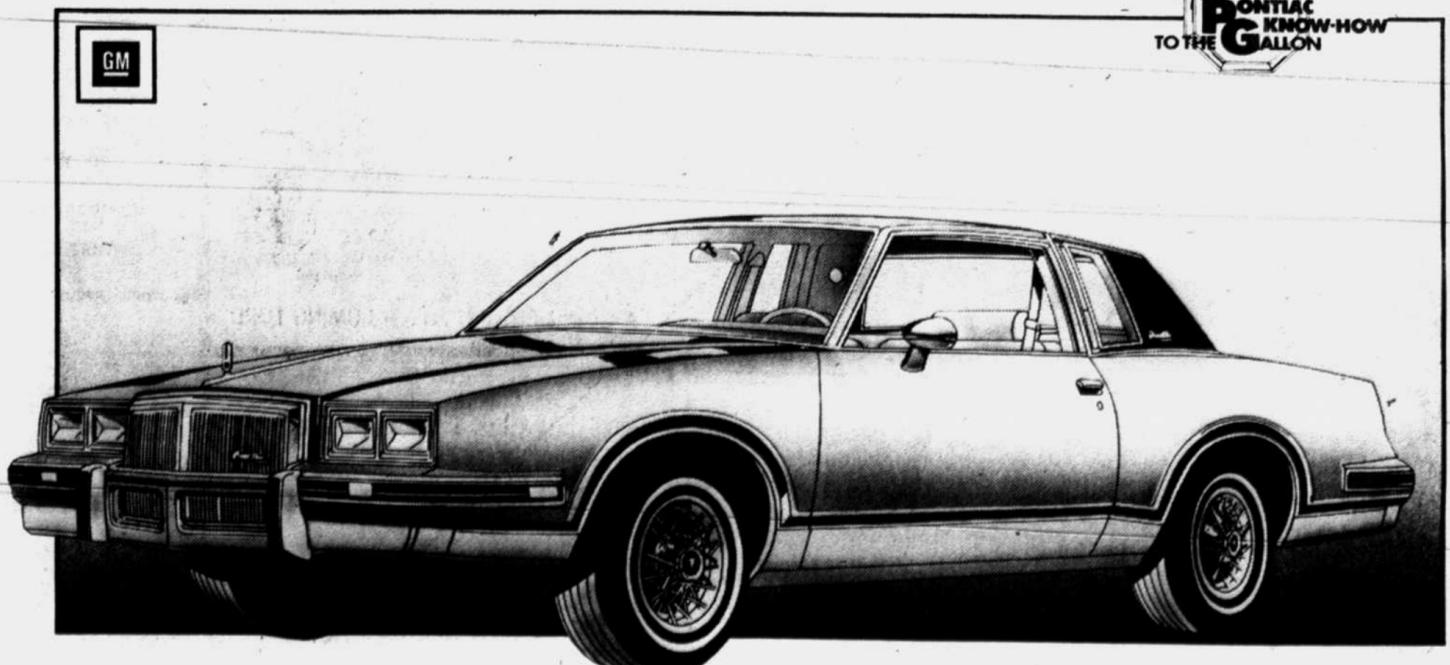
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