

**UNCF Fund-Raising  
Set At \$100,000  
For Local Area**



Farrar

Story On Page 10A

**Spectre Of  
Hunger Haunts  
County**

Story On Page 14A

**Mount Moriah To  
Share Their  
Blessings**



Rev. Robinson

Story On Page 6A

NOW SERVING THE LIBRARY CABARET AND DOWNTOWN COUNTRY

**THE CHARLOTTE POST**

"The Voice Of The Black Community"

**YOUR BEST  
ADVERTISING MEDIA  
IN THE LUCRATIVE  
BLACK MARKET  
CALL 376-0996**

DEC 20 1985

Volume 11, Number 29 CHARLOTTE, N. C. 28202

THE CHARLOTTE POST - Thursday, December 19, 1985

Price: 40 Cents



Kermit Waddell  
Minority Affairs Director

**Kermit Waddell Is  
Rameses Temple  
Banquet Speaker**

Kermit Waddell, Director of Minority Affairs for Mecklenburg County, will be keynote speaker for the second annual Awards Banquet, sponsored by Rameses Temple No. 51 at McDonald's Cafeteria Saturday, December 23, commencing at 7 p.m.

The theme of the banquet will be "Leadership in the Black Community: Where are the Leaders?"

Waddell was appointed to his current position in April 1983 by County Manager Gerald Fox. Working closely with the 11-member Minority Affairs Advisory Commission, his overall responsibility is to promote programs designed to improve the quality of life for Mecklenburg County's minority communities.

A native of Greensboro, N.C., he is a graduate of N.C. A&T State University. Waddell earned a law degree from North Carolina Central School of Law then went to work as a legal assistant in the Charlotte law office of Charles V. Bell.

Additionally, he has taught business law at Central Piedmont Community College and has interned in the District Attorney's Office in Mecklenburg County.

Waddell's latest position before becoming Director of Minority Affairs, was Dean of Students at the Laurinburg Institute in Laurinburg, N.C. He also served as legal advisor, trustee, and administrative generalist, involved in fiscal management, fund raising, supervisory responsibilities, public speaking and liaisons with the community organizations on behalf of the institute.

Waddell is the first Minority Affairs Director appointed by Mecklenburg County. The position was created to minority residents of this area would have a liaison and spokesperson in county government. Waddell is married to Patricia L. Hopkins.

At the Awards Banquet, honors will be presented to those individuals who excel in leadership, humanitarianism and civic responsibility. Eugene Marsh will serve as master of ceremonies.

Tickets are \$7 and may be purchased at the door. For more information, call Rameses Temple No. 51, phone 332-1037.

**Christmas  
Cheer**

**FROM ALL OF  
US TO EACH  
OF YOU**



Rev. A. B. Sutton  
Leads Celebration

**"Real Christian"  
Christmas Spirit  
To Be Celebrated**

By Jalayne Strong  
Post Staff Writer

As Christmas Day is near, many of Charlotte's local churches will celebrate the event in various fashions for across the several Christian denominations the occasion by far the most sacred of the year. There will be plays, dinners, concerts, candlelight services and other presentations in honor of the day.

"The real Christian Christmas spirit," will be promoted during yuletide celebrations at Ebenezer Baptist Church, assures the church's pastor, Rev. A. B. Sutton. Ebenezer will present its Christmas program this Sunday, December 22, at 5 p.m. The program will consist of a collection of Christmas dramas and recitations taken from the biblical perspective, explains Rev. Sutton, "to dramatize and express the actuality of Christmas and what it ought to mean to the Christian family."

The plays, which were selected for their separate appeal to an audience of the very young, young adults, and senior citizens, will feature gifted actors and actresses from Ebenezer's congregation. They are being produced by the Church School and directed by Mary Hemphill.

"We'll recreate the real mood and the spirit of Christ's birthday," relates Rev. Sutton. To achieve a full effect, the Ebenezer Music Department will sing carols, during the dramatizations, to portray the angels and shepherds who sang during the birth of Jesus. "The objective," says the pastor, "is to realize the potent effect that such an event should have on this earth-making it a better world."

"God set the pace in the giving of gifts for He gave the gift of gifts when He wrapped Himself in flesh and gave Himself to the world in a miraculous way. Therefore Christmas represents three things," continues Rev. Sutton. "One, the miraculous power of God; two, His generosity; and three, God's care for His creation."

Rev. Sutton will deliver the sermon during the Christmas celebration at Ebenezer and he chose his theme the "providential aspect behind the reason Mary and Joseph were turned away from the inn." "That there was no room for them in the Inn," deduces Rev. Sutton, "could very well have been Divine intervention, resulting in Jesus being born in poverty, reared in obscurity and His own rejection of Him not." Rev. Sutton will elaborate on these thoughts during delivery for the Christmas program.

Overall, he summarizes the church's program as one which advances the true idea of Christmas that the meaning of the season is Christ Mass or a service for the poor. "In our modern day society," points out Rev. Sutton, "Christmas is projected as a time for cheer, merriment, partying and receiving gifts. But importantly, it should be a time to remember what happened, and why."

Ebenezer Baptist Church is located at 733 E. Trade St.

**Taxes, Fees Cannot Be Avoided In Business World**

By Audrey C. Lodato  
Post Staff Writer

The old saying, "The only things certain are death and taxes," can be modified in the business world to, "The only things certain are taxes and fees."

To anyone starting a business, the two cannot be avoided and should be looked into carefully before proceeding too far along the road of entrepreneurship.

Ruth M. Lyle, tax consultant for Deloitte Haskins & Sells, wrote the chapter on taxes and fees for the Chamber of Commerce handbook, "Resources for Making It Big in a Small Business."

According to Lyle, the major

forms of business taxation within North Carolina include the following:

-Business or privilege licenses, which city and county governments levy on a variety of businesses. The State also has a privilege license tax. Contact the North Carolina Department of Revenue, License and Excise Tax Division, P. O. Box 26000, Raleigh 27640, 919-733-3673; and the Tax Collector's office where the business will be located.

-Charter and filing fees are required of all North Carolina corporations. Articles of Incorporation must be filed in duplicate with the Secretary of State, Corporation Di-

vision, 300 N. Salisbury St., Raleigh, 27611, 919-733-4202. The articles of incorporation must be accompanied by a filing fee of \$5, plus a tax of 40 cents for each \$1,000 of capital stock. The minimum tax is \$40.

-Employer identification numbers must be obtained from the Internal Revenue Service and the N.C. Department of Revenue. Upon filing Federal Form SS-4, Application for Employer Identification Number, you will be sent deposit slips for making required payroll and income tax deposits. Before filing your initial quarterly tax and wage report with the State, you must get an unemployment ac-

count number from the N.C. Employment Security Commission.

-Federal income tax is affected by a variety of decisions you make related to the form of your business, your accounting method and period, inventory valuation method, and numerous other factors. This will be discussed in greater detail next week.

-Franchise taxes are due yearly for corporations. The amount is based on one of several alternatives. An initial franchise tax of \$10 is due the State within 60 days after the date of incorporation.

-Intangibles tax is generally assessed each December 31 on such See TAXES On Page 4A



Character is made by what you stand for, reputation by what you fall for.