

College Gets Grant

Meredith College has received a \$75,000 grant from The Andrew W. Mellon Foundation to increase the ability of its students in pursuing job opportunities at the higher levels that are now increasingly becoming available to women, Meredith President John E. Weems announced.

The grant, to be used over a three-year period, is to assist a new program called "Raising the Sights of Women" at the church-related women's college.

"The purpose of the program is not necessarily to encourage women to reject traditional roles for career-oriented life-styles," Dr. Weems said, "but to make them conscious of options early and to prepare them academically and personally for the challenges of the future."

"Through the grant Meredith can encourage its students to be conscious of alternative career opportunities," Dr. Weems said, pointing out that the new program also includes a curricular plan designed to develop eight characteristics in students.

These characteristics include self-understanding, independence, creativity, communication skills, intellectual curiosity, leadership, decision-making ability, and goal-orientation.

Two principle objectives are contained in the program. The first is to provide speakers, panels, artists-in-residence, symposia, student exchanges, and other programs for the personal and intellectual enrichment of students.

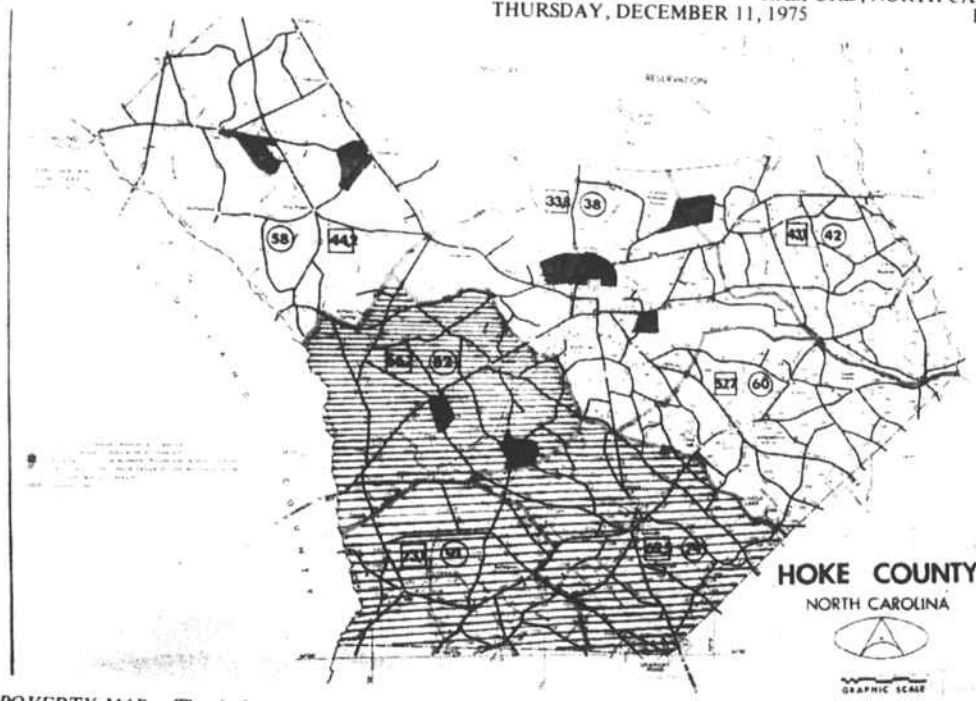
The second objective is to aid interested faculty in promoting classroom and other academic activities in developing the characteristics through new teaching methods, library materials, resource persons, and faculty seminars.

Activities already scheduled to achieve these objectives are a faculty workshop planned for early January, support of a student government symposium on women and health, and support for residence hall discussion groups.

Directing the new program is Dr. Sarah Lemmon, chairman of the history and political science department at Meredith.

This is the first grant Meredith has received from the Mellon Foundation, one of the largest general-purpose foundations in the nation.

The purpose of the Mellon Foundation is to aid and promote religious, charitable, scientific, literary, and educational purposes that further the public welfare or tend to promote the well-being of mankind.



POVERTY MAP - The dark places represent concentration of low income and minority persons, and the large, shaded area to the south represent townships with high concentration of low income and minority persons in this map prepared by the N.C. Department of Natural and Economic Resources.

New Law, Savings For Taxpayers

Greensboro -- Remember how welcome that tax rebate was last spring? Well, the rebate was only one small part of a new law that can lead to additional tax savings for millions of Americans filing returns this year.

For instance, the "low income allowance" -- a tax-free allowance designed to remove low income taxpayers from the tax rolls -- has been increased to \$1,600 for a single taxpayer, to \$1,900 for married persons filing jointly and to \$950 for married persons filing separately. This, of course, is above and beyond the \$750 provided per exemption.

Generally, to figure the amount on which a taxpayer must first pay tax, add \$750 for each exemption to the low income allowance. A single person, therefore, could earn up to \$2,350 tax free; couples without children up to \$3,400. As another example, a married couple filing jointly with three children normally would be entitled to five exemptions (one exemption for husband, wife and each child). This means the family would not have to pay tax on income up to \$5,650 (\$750 x 5 - \$3,750; \$3,750 + \$1,900 - \$5,650.)

In addition to boosting the low income allowance, the new legislation also has increased the

standard deduction to 16 percent of the taxpayer's adjusted gross income, to a maximum of \$2,300 for single persons, \$2,600 for married couples filing joint returns and \$1,300 for married persons filing separate returns.

Taxpayers should use the standard deduction only if it exceeds itemized deductions. To see how the standard deduction works, take the case of a husband and wife who have an adjusted gross income of \$15,000 and file a joint return. If they claim the standard deduction they would subtract \$2,400 (16 percent of \$15,000) from their adjusted gross income. If the couple could only claim \$2,200 in itemized deductions, they should claim the larger standard deduction.

Taxpayers should compute their tax both on the standard deduction and on itemized deductions to determine which way they come out ahead.

Something else that's new in the law will not affect 1975 taxes, but generally will shrink many a tax bill for 1976 and thereafter. The change is in the child and dependent care law. Basically, the law permits a taxpayer to deduct a maximum of \$400 a month, as an itemized deduction, for the cost of caring for a child or for a disabled dependent or disabled spouse,

while the taxpayer is employed on a job or looking for work.

Although the change does not increase the maximum monthly deduction, it does allow taxpayers to earn more money without experiencing a drop in the deduction permitted. Previously, taxpayers with an annual adjusted gross income over \$18,000 could not claim the entire deduction. They have had to reduce their otherwise allowable expense by one-half the amount over \$18,000, so that taxpayers with an adjusted gross income of over \$27,600 have not been permitted to deduct any household and dependent care expenses.

With the change in the law, individuals may have as much as \$35,000 in adjusted gross income in 1976 and still qualify for the full child and dependent care deduction. The deduction will not be phased out entirely until taxpayers' income exceeds \$44,600.

In any case, before claiming the child care and dependent care deduction, taxpayers should read the instructions provided with their tax forms very carefully. If they still have a question about eligibility or how to compute the deduction, taxpayers should call their nearest Internal Revenue Service office toll free. It's particularly important to remember that the higher limit on adjusted-gross income will not take effect for most taxpayers until 1976.

Veterans Corner

Q -- I am a disabled military retiree. I know that in order to get VA compensation, I must waive a portion of my retired pay. If I qualify for the \$150 VA clothing allowance because my prosthetic device wears out my clothing, will I also have to waive \$150 of my retired pay?

A -- No. It is not necessary for a veteran in receipt of retirement pay to waive any portion of his retirement pay in order to receive the clothing allowance. However, if he is in receipt of retirement pay and has not elected to receive compensation, a claim will be required each year to establish eligibility for the clothing allowance.

Walter Coley and Mike Wood's PHARMACY PHLASHES

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