

...of the young people who attended the meeting... Westminster Fellowship held a retreat in... for the week-end... their meetings in... Chapel, with the church... and communion there. The... regional director, M. Ellis, preacher for the... morning service was Dr. Gotsche.

...church worship service was... in Gaither chapel... 11 o'clock in Gaither chapel... the Rev. Stanley Bennett... Next Sunday at the... the Sacrament of... Supper will be celebrat... will be the Easter Com...

...Senior High fellowship met... in Assembly Inn... on Sunday.

...Student Christian associat... at 7:15 p.m. in... with the Christian... in charge of the... at 7:45 p.m. in the home... Mrs. Karl Snyder.

...April 2 Mrs. F. R. ... to the execu... at a luncheon at 1 p.m. in... of the Women of... at Asheville Presbytery met at... in the green room of... on Wednesday. April... Mrs. A. ... in charge. Luncheon... in the same room at 1...

...no afternoon prayer... but the prayer meeting... at 7:15 p.m. in Gaither... Wednesday.

...of the Women of... will be held on Tuesday...

...No. 1. Mrs. L. Nelson... will meet with Mrs. Bell... on Assembly drive at... m.

...No. 2. Mrs. J. Rupert Mc... will meet at... in the home of Mrs. ... on Mississippi road...

...Business Woman's circle... met at 7:45 p.m. with Miss... in her home on... Miss Mary Wells Mc... co-hostess.

...Mellinger Henry and Miss... Stokes received word that... Mrs. Florence New... died... Knoxville, Tenn... home. She was a church and... and was active until... illness which was just... weeks prior to her death... was a member of the Cedar... Presbyterian church and... in Highland Memorial... Knoxville.

...Callaway was active in... and Synodical and... for many years. She... to organize the Christian... of Negro Women in... and founded the schol... at Stillman college, Tusa... Ala. The Florence N. Cal... scholarship for Negro girls... in her honor.

...spent many summers in... and attended the Wo... Conference in the early days... Mrs. Winsborough was the... She attended the Woman's... the summer 1952 as... of Mrs. Henry. She was in... but attended all meetings... and Mrs. D. Clauser and... of Michigan are living in... apartments.

...and Mrs. Francis Wyly... the week-end in Montreat... and Mrs. John Payne Wil... who have been in Davidson... are in their home on... drive for a week's vaca...

...Rev. and Mrs. Lynn Jones... family of Columbia, S. C... last week in the Oates-Jones... on Tennessee road. Mrs... Oates and two children, Kath... Robert, of Sweetwater, ... are in their cottage this... They returned with Mrs... Cot, who spent last week... water.

...John Tate of Charlotte is... Miss Alice Hardie in her... on Virginia road.

...Wilson of King college, ... spent the week-end with... Mrs. Noyes Wilson, in... on Lookout road. He... the Westminster... which held a retreat... for the week-end.

...old Woods spent the week... with his mother, Mrs. Samuel... and with Dr. Nettie Grier... as a short vacation from his... in Erskine college, Due... S. C.

...Charles Watkins spent a... days in her cottage on Vir... Road. She had her grand... David Watkins, and his... Michael Hill of Anderson, ... as guests.

...Miss Edith and Jean Tait... returned from a short vaca... in Charlotte. They have... their sister and brother-in... Captain and Mrs. Fred K... U.S.N., retired of Annapo... a few weeks' stay.

...and Mrs. Thomas Spence... week for a week's stay in...



The general chairman for 1956, and representatives of the Junior Chamber of Commerce look well pleased as right, Mrs. William Brown, general chairman, Bill Brown, Jaycee's Finer Carolina project chairman, W. S. Holcombe, CP&L local manager, and Bucky Wright, president of the Jaycees.

### STATE INCOME TAX FACTS

#### North Carolina Individual Tax Returns

Remember to mail your return before **APRIL 15**

*(This is one of a series of articles prepared by the Committee on State Taxation, North Carolina Association of Certified Public Accountants, in co-operation with the North Carolina Department of Revenue.)*

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**Article No. 1—Differences in Federal and State Deductions.**

While both the Federal and North Carolina income tax laws allow generally the same types of deductions from taxable income, there are substantial differences in the manner of listing and computing those deductions.

**Medical Expenses**

While the Federal income tax law allows you a deduction for certain medical expenses which exceed 3% of your "adjusted gross income," the North Carolina income tax law allows you a deduction for medical expenses which exceed 5% of your net income before deducting medical expenses. Medical expenses for North Carolina income tax purposes include the following:

1. Drugs and medicines. (You do not reduce your drugs and medicines by 1% of your "adjusted gross income" as you are required to do under Federal law.)
2. Hospital bills.
3. Doctor and dentist bills.
4. Premiums paid on hospitalization and health and accident insurance.
5. Cost of eye glasses, hearing aids, dentures, and orthopedic appliances.
6. Cost of travel to secure medical treatment.

**Dividends**

If you own shares of stock in corporations which are partly or wholly North Carolina corporations, you will find a substantial

Richmond and New York. Dr. Spence had to go to New York City for Foundation business and Mrs. Spence will visit her mother, Mrs. W. M. Holmon in Richmond, Va.

Mrs. Collins Lee has returned from visiting her son and family, Dr. and Mrs. Robert E. Lee in Milledgeville, Ga. Dr. Lee is president of the State Teacher's college. His wife's father, Dan Lott of Waycross, Ga., died March 21. The service was held in the Methodist church, Waycross, with Bishop Moore officiating.

Mrs. Lee will leave next week for Kentucky to visit her other son John Lee, and family in Covington, Ky., and Cincinnati, Ohio.

Miss Claudia Edwards of York, S. C., spent a few days in her cottage on Mississippi road last week. She also visited her brother in Florida over the week-end.

**Taxes**

Under Federal law, you may deduct most of the taxes you pay to the state and local governments. Under North Carolina law, however, you may deduct only the following state and local taxes: (1) city and county property tax, (2) state intangible property taxes and (3) poll tax. Although not deductible for Federal income tax purposes the following Federal taxes are deductible for North Carolina income tax purposes: (1) Federal emusement tax, (2) Federal telephone tax, (3) Federal transportation tax, (4) Federal tax on club dues and (5) Federal tax on safe deposit boxes.

You should note particularly that neither Federal nor State income taxes withheld or paid are deductible on the North Carolina return. Although deductible on Federal returns, personal automobile licenses, sales taxes and gasoline taxes are not deductible on the North Carolina return.

**Interest**

North Carolina law allows the deduction of interest paid on all types of indebtedness except that incurred to purchase tax-exempt government bonds. The interest

on money borrowed from a bank or from a mortgage loan company on home loans, or interest paid to individuals on loans is all deductible. For Federal income tax purposes, if personal property is purchased under certain instalment contracts and interest is not separately stated, 6% of the average unpaid balance may be claimed as interest. North Carolina has no similar provision, and only interest which has actually been charged as such and paid during the year may be deducted. Interest included in finance charges which do not indicate the specific amount of interest charged cannot be deducted unless a statement is secured from the lending agency as to the actual amount of interest charged during the year.

**Losses from the Sale of Real or Personal Property**

If you sell your personal home and take a loss, you cannot deduct that loss for either North Carolina or Federal income tax purposes.

On the other hand, if you sell your personal home and make a profit, you must report the sale in both your North Carolina and Federal returns. Federal law provides that if you reinvest the proceeds under prescribed conditions the gain will not be taxable. North Carolina has no similar provision in its law and any gain realized is fully taxable.

For Federal income tax purposes, gains from the sale of certain real or personal property (capital assets) are taxed at a rate lower than ordinary income. No such distinction is made for North Carolina income tax purposes with the result that all gains are fully taxable at the same rates as ordinary income.

The next article in this series will deal with the taxability of reserve or active duty military pay, which became taxable for North Carolina income tax purposes on January 31, 1955, the official end of the Korean War.

**ALL-WOMEN RESCUE** group, known as the "Calamity Janes," from El Reno, Okla., have lived up to their name by doing civil defense rescue work during two Oklahoma tornadoes and four major fires in El Reno. Shown "splinting" the arm of a mock victim at a civil defense rescue institute in Denton, Texas are seven of the group's 22 members, and Don Eagle (right), who with his wife founded the "Janes" two years ago. (Dallas Times-Herald Photo)

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**NOTICE**  
STATE OF NORTH CAROLINA  
BUNCOMBE COUNTY  
In the Superior Court  
Before the Clerk

In the matter of adoption of Robert Michael Powell,  
To Robert Horace Powell, defendant in the above entitled action: TAKE NOTICE that a pleading seeking relief against you has been filed in the above entitled action now pending in this court: The nature of the relief being sought is for the adoption of a minor child whose name appears in the caption hereof by the petitioners in said cause:  
You are required to make defense to such pleading not later than the 21st day of May, 1957, and upon your failure to do so, the parties seeking service against you will apply to the court for the relief sought.

This 12th day of March, 1957.  
EDNA C. TURNBULL,  
Assistant Clerk Superior Court Buncombe County.  
March 21, 28; April 4, 11, 1957.

**NOTICE**  
STATE OF NORTH CAROLINA  
BUNCOMBE COUNTY  
In the Superior Court  
Before the Clerk

In the matter of adoption of Beverly Ann Powell,  
To Robert Horace Powell, defendant in the above entitled action: TAKE NOTICE that a pleading seeking relief against you has been filed in the above entitled action now pending in this court: The nature of the relief being sought is for the adoption of a minor child whose name appears in the caption hereof by the petitioners in said cause:  
You are required to make defense to such pleading not later than the 21st day of May, 1957, and upon your failure to do so, the parties seeking service against you will apply to the Court for the relief sought.

This 12th day of March, 1957.  
EDNA C. TURNBULL,  
Asst. Clerk Superior Court Buncombe County.  
March 21, 28; April 4, 11, 1957.

**NOTICE**

Having this day qualified as Executrix of the Estate of ANNE V. M. WILSON, late of Buncombe County, North Carolina, this is to notify all persons having claims against said estate to present them to the undersigned, duly verified, on or before March 7th, 1958 or else this notice will be plead in bar of recovery. All persons indebted to said estate will please make immediate payment.

This 5th day of March, 1957.  
ELIZA C. WILSON, Executrix of the Estate of ANNE V. M. WILSON, deceased.  
March 7, 14, 21, 28; April 4, 11.

The first permanent settlements in the Cape Fear region of North Carolina were made in 1725.

**NOTICE OF SERVICE OF PROCESS BY PUBLICATION.**  
STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE.  
In the Buncombe County General County Court.  
LEWIS R. BEAM, Plaintiff,  
vs.  
ARDYTH B. BEAM, Defendant.  
TO ARDYTH B. BEAM:  
The defendant above named, will take notice that an action entitled as above has been commenced in the General County Court of Buncombe County, North Carolina, by the plaintiff against the defendant for divorce from the bonds of matrimony now existing between them; that the defendant will further take notice that she is required to appear on the 9th day of April, 1957, or within thirty-seven days thereafter at the office of the Clerk of the General County Court of Buncombe County, Asheville, North Carolina and answer or demur to the Complaint in said action, or the plaintiff will apply to the Court for the relief demanded in said Complaint.

This 12th day of March, 1957.  
J. E. SWAIN,  
Clerk Superior Court, Buncombe County, Ex-Officio Clerk General County Court.  
By (s) Edna Turnbull,  
Assistant Clerk.  
March 21, 28; April 4, 11, 1957.

The inland area of the Coastal Plain rises approximately one foot per mile in a westerly direction.

• SELL IT — CLASSIFIEDS! •

—Tests by the U. S. Department of Agriculture in cooperation with the Utah Agricultural Experiment Station indicate that new plastic films, used as liners, may be the answer to water losses by seepage from farm reservoirs.

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Then, Chevy walked off with the Pure Oil Performance Trophy at Daytona (left, below) as "best performing U. S. automobile."

It's quite a feeling to know that you are driving the champ, with its smoother, steadier way of going, its keen response of V8 power, and its easy handling. Just give this Chevrolet a try, and see!

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