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Human Resources in Action  
in North Carolina

Mimi Cunningham

*It's all in the Stars*

ASTROLOGY GUIDE

By  
*Lauren Hill*

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

example, if your son banked his earnings instead of spending them on support items, they would not count towards his support. Likewise, if your son spent his earnings on a non support item, such as a car, that amount would not count towards his support.

One of five North Carolinians has some form of physical limitation. This may be an obvious disability, such as being required to use a wheelchair for getting around. Or it may be more subtle, such as a cardiac or respiratory problem, or just the physical limitations that come with an aging body.

And this figure does not include those North Carolinians who are temporarily disabled with broken limbs or those women in the last stages of pregnancy whose bulk makes mobility more difficult.

For too long, the mobility and accessibility needs of disabled persons have been ignored. And in a sense, those of us who are physically able have flaunted our good fortune in the face of those not so fortunate. With revolving doors, steps and stairs and narrow entrances, we have put up implied "keep out" signs on entrances to public schools, voting places, recreation and business facilities.

In a nation of tourists, the physically limited person has been required to be virtually a homebody because of the few overnight accommodations or restroom facilities equipped for use by the disabled.

At last the public is recognizing the problem disabled persons face with architectural barriers, and North Carolina's legislators have acted strongly and positively to begin eliminating it. In 1973 the N.C. Building Code Council revised the state's building code, requiring all construction in the drawing-board stage as of Sept. 1 to be designed and constructed barrier-free.

In fact, according to John Dalrymple, special project director with the Department of Human Resources' Division of Vocational Rehabilitation Services, North Carolina now has the best and most comprehensive code to provide facilities for people with physical limitations in the United States today. The requirements apply to all privately and publicly owned buildings regulated by the N.C. State Building Code with the exception of single and two-family dwellings.

He said the portions of the revised building code of key benefit to the

disabled include the following provisions:

\* Walkways, sidewalks and curbs must be ramped. Parking lots must set aside one specially designed place per 50 for use by the disabled. This provision is designed to allow complete access from the parking lot into the target building.

\* All primary entrances to buildings must be accessible. In the past, only one primary entrance was required to be accessible.

\* Restroom facilities must be constructed in public use buildings to be readily accessible. This means having a wider stall door, grab bars attached to the stall and the toilet located at least 20 inches off the floor.

\* Water fountains, elevator controls and similar utilities must be placed at levels for easy use.

\* Apartment complexes containing over 10 units must provide five percent or a minimum of one unit specially constructed to meet requirements of a disabled resident.

The importance of making higher education "physically" accessible to the disabled has not been overlooked. Money has already been appropriated to remove architectural barriers from the campuses at Eastern Carolina University and UNC-Asheville. And substantial planning funds have been made available to plan for removal of architectural barriers at schools throughout the University of North Carolina system.

Of perhaps equal importance to the disabled person in his struggle to live in a world oriented to "normality" is legislation enacted by the 1973 General Assembly. It is a bill of rights providing for equal treatment under the law of handicapped and disabled persons. The law says, "Handicapped persons have the same right as the able-bodied to the full and free use of streets, highways, sidewalks, walkways, public buildings, public facilities, and all other buildings and facilities, both publicly and privately owned, which serve the public." It goes on to establish their right to use "common carriers, airplanes, motor vehicles, railroad trains, motor buses, streetcars, boats,

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IT'S ALL IN THE STARS  
ASTROLOGY GUIDE  
by LAUREN HILL

Aries "The Ram" (Mar 21 - Apr 20) Efforts to advance business and employment interests promise to succeed if you display a more friendly co-operative attitude. Defer to superiors. Don't be reluctant to give credit to those who deserve it. They have done their homework.

Taurus "The Bull" (Apr 21 - May 21) Everyone, at some time, finds himself

(or herself) the "bad guy" in a wide array of idle chat and petty stories. You may be such a victim now, dear, but don't let this situation slow you down. Success depends on you alone.

Gemini "The Twins" (May 22 - June 21) There is a rather competitive element around you ... take care with a Libran ... watch money carefully and try to be tactful. You may feel restless or a little depressed this week, but don't worry ... it will pass.

Leo "The Lion" (July 24 - Aug 23) Check over plans connected with home, they could do with some tightening of loose ends. You will feel temperamental and unsettled so try to guard your tongue. Toward the end of the week a letter or call will settle something that is on your mind, dear Leo.

Virgo "The Virgin" (Aug 24 - Sept 23) Domestic and joint ventures should improve enormously, even so you may find it tedious trying to keep everything running smoothly at this time. Where younger people are concerned, take a keen interest in their activities. Be wary of a taurean acquaintance.

Libra "The Balance" (Sept 24 - Oct 23) You are more likely to get your own way if you don't try to force issues. Gentle persuasion is the thing. Your happy spirits will return toward the middle of the month, provided

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Make better use of your time.

Cancer "The Crab" (June 22 - July 23) You can expect all kinds of good luck this next week. For the eligible it's likely to be a romantic time. But in the money area you can be led down the garden path, so to speak. Your health will be good so long as you relax occasionally.

Scorpio "The Scorpion" (Oct 24 - Nov 22) Check over plans connected with home, they could do with some tightening of loose ends. You will feel temperamental and unsettled so try to guard your tongue. Toward the end of the week a letter or call will settle something that is on your mind, dear Leo.

Capricorn "The Goat" (Jan 20 - Feb 18) Domestic and joint ventures should improve enormously, even so you may find it tedious trying to keep everything running smoothly at this time. Where younger people are concerned, take a keen interest in their activities. Be wary of a taurean acquaintance.

Aquarius "The Water Bearer" (Jan 20 - Feb 18) Domestic and joint ventures should improve enormously, even so you may find it tedious trying to keep everything running smoothly at this time. Where younger people are concerned, take a keen interest in their activities. Be wary of a taurean acquaintance.

Pisces "The Fish" (Feb 19 - Mar 20) Domestic and joint ventures should improve enormously, even so you may find it tedious trying to keep everything running smoothly at this time. Where younger people are concerned, take a keen interest in their activities. Be wary of a taurean acquaintance.

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Q. What's the difference between a regular IRS audit and your "unallowable items" program?

A. Under the IRS "Unallowable Items Audit Program," certain errors on Federal income tax returns are identified and corrected during return processing at IRS Service Centers. The items corrected are the ones that are clearly not deductible and are unallowable by statute, such as dividend exclusions in excess of the amount allowed by law or failure to reduce medical expenses by one and three percent of adjusted gross income. A regular audit involves an examination of the taxpayer's books or records, while the correction of

an unallowable item is simply a step in the processing of returns.

However, a taxpayer who is contacted by an IRS Service Center concerning an unallowable item has the same appeal rights available to him as under other audit procedures.

Q. My son is a full-time student and is earning a lot of money from his summer job. If he earns more money than I spend for his support, will I lose his dependency exemption?

A. The "support" test of the dependency rules is not keyed to how much your dependent earns or how much income he has, but to how much he spends on support items. For

These considerations and others are explained in IRS Publication 501, "Your Exemptions for Dependents." Your son can plan his finances so that you will not lose his dependency exemption. The booklet is available by mail from your Internal Revenue district office at no charge.

Q. I subscribe to a daily financial newspaper to keep an eye on my investments in the stock market. Is the cost of the subscription deductible?

A. Yes, such fees are deductible as income-producing expenses on your return if you itemize.

**Consumer's Corner**

by Barry L. Boneno

Executive Director  
High Point Consumer  
Credit Counseling

**BUDGETING**

Although many families manage their financial affairs quite adequately without ever making a deliberate budget, it is advisable to do so. Unless you have a great deal of money, or very minimal needs, it is wise to make a list of basic expenses — rent, food, etc. — and a list of regular sources of income. The difference between them is your "discretionary income." You should always know about how much it is.

Some credit materials put out by retail merchants or banks or even

home economists will tell you that you are "safe" in allocating 20% of your discretionary income to credit contracts — such as installment plans for the purchase of a car or furniture.

In many cases, this is true, but not always. Your family priorities may include more expensive housing, for example, than your base income would ordinarily dictate. Or you may be a cinema buff willing to spend a lot for entertainment.

For further information, call: 885-0041/885-0042.

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Material arriving at this newspaper afterwards will be published the following week.

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