

THIS IS THE LAW

By Robert E. Lee
(Sponsored by The Lawyers
of North Carolina)

VENURE

This is the first of a spring series of articles that will appear each week throughout the next three months. They have been written for the non-lawyer as a public service of The Lawyers of North Carolina.

Jones shoots Smith in Wake County, North Carolina. Smith dies two days later from the gun wounds in a hospital located in Orange County, North Carolina. In what county will Jones be tried for murder?

Under the statutes of North Carolina Jones may be indicted and punished for the crime in the Superior Court of Wake County.

It has been said that homicide is committed where the injury is inflicted and that the death is a mere consequence.

Thus, the murder of President Garfield by Guitau was held to have been committed in the District of Columbia, where the injury was inflicted, and Guitau was tried and executed there, though after the injury the President was removed to Elberon, New Jersey, and died there.

A crime is committed on a river, or other body of water, the shores of which divide two counties located within North Carolina. In what county will the accused be tried?

The statutes of North Carolina say that the crime "may be dealt with, inquired of, tried and determined, and punished at the discretion of the court, in either of the two counties which may be nearest to the place where the offense was committed."

A married man enters into a second marriage in North Carolina. The first marriage has not been dissolved by divorce, and his first wife is still alive. The man has

committed the crime of bigamy. In what county may the man be tried and punished?

The statutes of North Carolina say that he may be tried and punished in any county in which he is apprehended or taken into custody.

Suppose the man goes into another State for the performance of the second marriage ceremony and returns to North Carolina. May he be tried and punished for bigamy in the courts of North Carolina?

Only if he cohabits with the woman of the second marriage within the State of North Carolina. If he never lives with the "second wife" in North Carolina, he has not committed a crime under the laws of North Carolina.

The State in which the second marriage was performed may, of course, try and punish him for the bigamous marriage.



Consumer's Corner

by Barry L. Bonen

Executive Director
High Point Consumer
Credit Counseling

Cars and furniture seem to be two consumer items that help to put most families behind the eight ball for the longest time. I am going to concentrate on cars in this article. At a later date, I will give detail pointers on purchasing furniture. When purchasing a used car, these are some things to check.

Always have your prospective used car inspected by a mechanic before you sign anything. Where do you get such a mechanic? From the service station with which you now deal. From a repair shop recommended by a friend. From a neighborhood garage with AAA and Official Inspection Station signs. From ads in the automotive edition of Buy-Lines, such as: "EXPERT MECHANIC - ANY CAR CHECKED - Small Fee." The latter must of course supply references upon request so that you can be reasonably certain he will not turn out to be the dealer's brother or permit himself to be bribed by said dealer into

being less than truthful. An hour or two of his time, perhaps much less, at a cost of \$5, \$10, \$15, or even \$20 may save you from buying \$1600 worth of junk.

This is not the place to go into the question of untrustworthy mechanics. They do exist. But there are plenty of good ones as well. You will need one eventually when you get your car in action, and you might as well find him before you buy your car. He can literally be worth his weight in gold.

You certainly don't want to pay out \$10 or \$15 or so to a mechanic each time you look at a car, so do your initial shopping around by yourself or with a friend. When you find a likely model or two it's time for expert help, for a professional who will approach his task with an unbiased eye.

For further information, contact Barry L. Boneno, 142 Church Avenue, or call 885-0042.

Black Week Underway At GTI

JAMESTOWN -- The Black Student Union of Guilford Technical Institute will observe its fourth annual Black Week April 1-5 with a week-long schedule of events planned for GTI's Jamestown campus. The events will be held

daily from noon until 1 p.m. for the purpose of creating an awareness of Black identity and cultural life. The following programs are open to all GTI students and to the public: Wednesday, poetry reading in the Faculty Lounge; Thursday, a program on

world artifacts in the Faculty Lounge; and Friday, a special showing of movies in the Library Auditorium. Eugene Smith and Billy Joe Richard are co-spokesmen for the Black Student Union. Ms. Pattle Banks is faculty advisor to the club.

1040 U.S. Individual Taxpayers Ask IRS

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.

Q. How much is the personal exemption for 1973 Federal income tax returns?
A. For the tax year 1973, the personal exemption remains at \$750.

Q. What is the purpose of the Presidential Election Campaign Fund?
A. Congress established the fund as a means to develop public participation in the financing of Presidential Election Campaigns. Based on a formula built into the law, the funds will be divided between the eligible political parties for campaign purposes.

Q. If you wish to participate in this program designate that \$1 of your tax (\$2 if married, filing jointly) be allocated to the fund by checking the space on line 8 of your 1973 return. If you neglected to check off for 1972, you may still do so on your 1973 return in the space above the signature line.

Q. I drive a 4-cylinder car. Am I entitled to the full gas tax deduction permitted by the tables in your Form 1040 package?
A. No. If your car had four cylinders or less, deduct half the table amount.

Q. I purchased a copy of your tax booklet, "Your Federal Income Tax", last year to use in preparing my tax return. Can I deduct the cost of this booklet on my 1973 return?
A. Yes. Tax assistance expenses are deductible. If you want to purchase a copy of the 1974 edition of "Your Federal Income Tax", Publication 17, the 192-page booklet is available over-the-counter for \$1.00 at IRS offices and many post offices. It is also available for \$1.25, postpaid, from the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402, or

Q. Are gambling losses deductible?
A. Gambling losses are deductible only to the extent of your winnings.

Q. My son fixes radios and TVs at home during the summer to earn part of his college tuition. Last year, he had net earnings of about \$900. Does he have to file a Federal income tax return? Can I still claim him as a dependent?
A. Because your son is self-employed and his net earnings from self-employment were at least \$400, he must file a Federal income tax return. You may still claim him as a dependent, regardless of how much income he had, if he was a full-time student for any part of five months of 1973, or was under 19 at the end of the year. Of course, you must meet all the other dependency tests, including furnishing over half of your son's total support for 1973.

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