

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.—Since my son took a part time job between school semesters, he has been paying me \$5 a week for room and board. Does this count toward support he furnished when I figure out whether or not I can claim him as a dependent?

A.—Yes. Any amount your son spends on such items as food, shelter, clothing, education, medical and dental care, etc., counts toward his support. However, if the actual amount spent by you for his room and board exceeds \$5 a week, that excess counts as support you furnished for your son. For more information on dependency exemptions write your IRS district office for a free copy of Publication 501, "Your Exemptions for Dependents."

Q.—Can I deduct the legal expenses I incurred trying to collect the alimony my ex-husband owes me?

A.—Yes. You may deduct as an income-producing expense at the collection of alimony or separate maintenance that is includible in your income. However, purely personal expenses, such as the expense of property settlement in a divorce or defense of property claims incident to a divorce action, are not deductible.

Q.—I had the IRS compute my tax for me and received a bill for the amount due. How much time do I have to pay it?

A.—The additional tax should be paid within 30 days of the date at the top of the bill.

Q.—I paid a tax preparer to help me with my return for last year. Can I deduct his fee on my return for this year?

A.—Yes. If you itemize deductions, you can deduct expenditures connected with the deter-

mination, collection or refund of tax.

Q.—Since all my kids have grown up and moved out, I'd like to sell my home and get an apartment. Doesn't the tax law give persons 65 or older a tax break when they sell their home?

A.—Yes. If you are 65 or older and sell or exchange your personal residence, you may, under certain conditions, elect to exclude from your return all or part of any gain realized from the transaction. For details see IRS Publication 523, Tax Information on Selling Your Home. It's available free by mailing a postcard to your IRS district office.

Q.—I use my den to do work occasionally bring home from the office. Can I deduct the cost of maintaining this room as a business expense?

A.—The voluntary, occasional, or incidental use of a part of your residence in connection with your employment does not entitle you to do a business expense deduction for any portion of the depreciation on, or expenses of maintaining, your home. However, if, as a condition of your employment, you are required to provide your own space and facilities for performing your duties, and regularly use a portion of your home for that purpose, you may deduct a pro rata portion of the maintenance and depreciation expense on your home. For more information, write your IRS district office for a free copy of Publication 530, Tax Information on Deductions for Homeowners.

Q.—My wife and I are filing separate returns this year. I want to itemize my deductions. Can my wife take the standard deduction?

A.—No. If you and your wife file separate returns and one itemizes deductions, the other must also itemize and may not take the standard deduction and may not use a tax table.

15 Students On Dean's List

Dr. George S. McSwain Jr., dean of instruction at Gaston college, announced that the following students from Kings Mountain have been named to the dean's list at Gaston college for the winter quarter.

The students are Debra J. Blanton, Sheryl Y. Clark, Lolita A. Gordon, Phyllis M. Hamrick, Kathy N. Heavner, Madison M. Hunter, Susan G. Hutchins, Gary E. Nolen, Donald W. Pruitt, Terry K. Putnam, David C. Smith, Elizabeth W. Trott, Walter D. Vess Jr., George R. West and Elizabeth A. Wright.

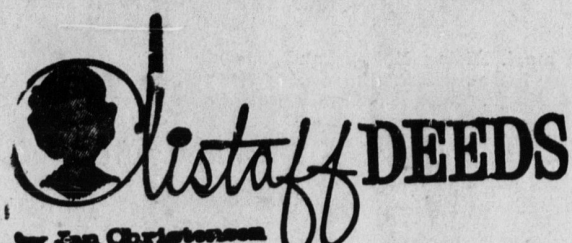
Bus Safety Week Underway

RALEIGH.—School Bus Safety Week is being observed nationwide this week, April 17 through 22.

Commissioner of Motor Vehicles Joe W. Garrett joins other states in asking that motorists observe this nationwide campaign. Garrett says the North Carolina laws state "traffic in both directions must come to a complete stop whenever a school bus is stopped and displaying its mechanical stop signal. On dual lane roads in which opposite roadways are separated by a dividing space or a physical barrier, traffic in the opposite roadway is not required to stop."

North Carolina has over 10,000 school bus drivers. Eighty-five per cent of these drivers are students and 15 per cent are adults. Department of Motor Vehicles' Driver Education and Accident Records division has 61 driver education representatives and four supervisors who train and certify these drivers.

Commissioner Garrett said, "Safe student transportation on school buses has acquired great importance due to the increasing heavy traffic on our streets and highways throughout the state. School bus safety week is an ideal time for all citizens to rededicate themselves to promote



Training in home economics and 4-H has helped a young Granville county native perform her triple roles: homemaker, employment representative and seamstress.

Mrs. Gwendolyn Peace Taylor, a former county dress revue winner, says her home economics training has helped her to sew for her family and to supplement her income by sewing for others.

During her "at home" hours, Mrs. Taylor has been able to cut clothing costs by constructing three or four garments for the price of one readymade.

And she is busy making draperies for the family's new house. Information learned in 4-H has been helpful in fabric selection, buymanship and care, meal preparation and planning; and house furnishings, the young homemaker told Mrs. Mary Parham, home economics extension agent.

Mrs. Taylor, a graduate of North Carolina Central University, where she majored in English and was an honor student, is employment representative for a New Jersey firm.

The Taylors have a six-year-old son.

FASHION COUNCIL A teen fashion council has caught the fancy of high school girls in Richmond county.

Through the council the girls are learning about clothing styles and trends, makeup and hair-styling and how to model.

Activities, planned cooperatively with local clothing stores, also emphasize safety on our streets and highways in all their driving habits and at the same time by protecting our most precious cargo—our children.

Mrs. Harper Will Sponsor Open Meetings

Margaret Harper, candidate for lieutenant governor, told members of the Raleigh Optimist club Monday that if she is elected she will work to put an end to secret meetings of state, county and municipal agencies.

She said that during the last session of the General Assembly there was written into law an Open Meeting bill which spelled out the rights of access to information. "It was not a perfect bill," she said, "but it was an important beginning for an open meetings policy for government in North Carolina."

"There are certain exceptions which I would like to see eliminated in the thought that all government business is public business, so long as the citizens foot the bill and are obligated to live under the regulations and laws which come out of these sessions," the candidate said.

"Freedom of the press is a term which frequently is misunderstood by persons who imagine that what it implies is special privileges for a favored few, engaged in a specialized business of news gathering," Mrs. Harper continued.

"The fact is that representatives of the various news media become our personal representatives when they cover meetings or special events which we are unable to attend in person. Some of these are of extreme importance and the only way we have of knowing is through reading newspaper reports or listening to radio or television. These men who cover these events protect the precious privilege of 'The People's Right to Know,' she said.

"If I am nominated and elected lieutenant governor of North Carolina I shall work toward the end that all meetings shall be open to the public and that several existing exceptions be eliminated."

Mrs. Harper stated that she believes she will be the logical

person to help bring about these changes. "First of all, I have heard the story from my colleagues of the North Carolina Press Association. As presiding officer of the state senate I surely would have the counsel and advice of members of the legislature.

"I will try not to ride roughshod over anybody to achieve these ends," Mrs. Harper said, "but I would work toward the goal that there shall be no secret meetings where matters of government are involved."

Prior to becoming a candidate for lieutenant governor, Mrs. Harper served as a secretary-treasurer of the N. C. Press Association. She is now on leave of absence from that position.

ONE FEEDS 51

One farm worker supplies enough food for 51 Americans. In 1951, one worker produced food for only 16 people. This increase in production per farm worker is unmatched anywhere else in the world, or before in history.

R

CHARITY IS FINE—BUT NOT WITH MEDICINES

Is it all right to share your medicine with someone else? Definitely not. As your doctor will tell you, don't ever take medication which has been prescribed for another person. This could lead to many problems, and instead of helping it, it could be harmful to the person sharing the medication. Your doctor takes into consideration such things as age, weight, sex and physical condition when writing your prescription.

Yes, your doctor is the only one who should prescribe a drug for treatment. Friends and neighbors can offer free advice, but your physician is the expert on matters of health. He is the one you should look to for professional help. So please take our "free advice"—never share your medicine with somebody else.

YOU OR YOUR DOCTOR CAN PHONE US when you need a delivery. We will deliver promptly without extra charge. A great many people rely on us for their health needs. We welcome requests for delivery service and charge accounts.

KINGS MOUNTAIN DRUG COMPANY
THE CITY'S MODERN STORE

PHONE 739-2571

GREATER KINGS MOUNTAIN

Crusade For Christ

PRESENTS

Evangelist Tom Early

of Holland, Michigan

SPECIAL MUSIC NIGHTLY

April 23 - May 3

7:30 EACH EVENING

Kings Mountain Community Center
CLEVELAND AVENUE

Welcome home this dynamic preacher and attend this Greater Kings Mountain Crusade for Christ April 23 - May 3.

This Message Sponsored By The Following Kings Mountain Business Citizens:

HARRIS FUNERAL HOME
S. PIEDMONT AVENUE

BELK DEPARTMENT STORE
YOUR HOME OF BETTER VALUES

KINGS MOUNTAIN HERALD
YOUR HOME NEWSPAPER

RADIO STATION WKMT
1220 ON YOUR DIAL

SUPERIOR STONE COMPANY
GROVER ROAD

KINGS MOUNTAIN NATURAL GAS DEPARTMENT
PHONE 739-2561

Today you're using 10 times as much electricity as you did 30 years ago.

In 1971 you used 10,229 kwh. Cost: 1.90¢/kwh

In 1961 you used 5,636 kwh. Cost: 1.95¢/kwh

In 1951 you used 2,909 kwh. Cost: 2.18¢/kwh

In 1941 you used 1,054 kwh. Cost: 3.11¢/kwh

But you're only paying 61%* as much per kilowatthour.

Although the cost of things you buy has been climbing, the unit cost of electricity has dropped—until lately.

Today—even with the recent rate increases—the average Duke Power residential customer pays less per unit than he did 10 years ago or anytime before.

Then why is your electric bill higher? As you see in the above illustration, our average residential customer uses almost twice as much electricity per year now as he did only ten years ago, and almost ten times as much as in 1941.

Most of this increase results from the many necessities we now take for granted. Water heating, for example. Refrigeration. Cooking. Heating and air conditioning.

Also color TV and the more than 100 other electrical products contribute to increased usage and our high standard of living.

To meet the ever-increasing demand for electricity, we're constructing still more generating plants. It's very expensive, but absolutely essential.

We intend to continue to provide all the electricity you need at the lowest possible cost.

Duke Power

*Your electric bill is based on the number of kilowatt-hours (kwh) you use. One kilowatt-hour is the amount of electricity required to light ten 100 watt lamps for one hour, or one 100 watt lamp for ten hours.