

## 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.—Who can represent a taxpayer before the Internal Revenue Service in connection with an audit?

A.—Generally, only attorneys, CPAs and individuals who have become "enrolled agents" by passing a written examination are eligible to represent taxpayers before the IRS.

A person other than one of those mentioned above may represent you only if he prepared the

return and signed it as the preparer. This representation is limited to the Audit Division examination level and may encompass only matters concerning the tax liability for the tax year covered by the return he prepared. He may not represent you at either the District Conference or the Appellate hearing.

Q.—I've been operating a dog kennel as a sideline for several years. How long do I have to make money at it before the IRS

presumes it to be a business and not a hobby?

A.—An activity is considered a business if it is entered into and carried on in good faith for the purpose of making a profit. A taxpayer is presumed to be engaged in an activity for profit, unless established to the contrary by the IRS, if in any two out of five consecutive years there is a profit.

The application of the presumption may be suspended if the taxpayer elects, until there are 5 consecutive tax years in existence from the time he first entered into the activity.

Special rules and different time periods apply to taxpayers engaged in an activity involving horses.

Q.—Is it true that a student can be exempt from income tax withholding?

A.—Yes. Students and other individuals are exempt from withholding if they did not owe any tax last year, expect to owe none in 1972 and have filed a Withholding Exemption Certificate (Form W-WE) with their employer.

However, if tax has already been withheld this year, the taxpayer must file a tax return next year to have it refunded.

Q.—My brother and I support our mother, but none of us contribute more than half of her support. Can any of us claim her as a dependent?

A.—Yes, if together you contribute more than half your mother's support and she could be claimed as a dependent by any of you except for the support requirement, any one of you who individually contributes more than 10 per cent may claim her. She can only be claimed by one of you. Each of the others must file a written statement that he will not claim the exemption for that year. These statements must be filed with the income tax return of the person who claim the exemption. Form 2129 may be obtained for this purpose from your Internal Revenue office.

### Pruitt Completes Recruit Training

DANIEL PRUITT—SAN DIEGO.—Navy Seaman Apprentice Daniel R. Pruitt, son of Mrs. Anna L. Pruitt of Route 1, Bell Road, Bessemer City, N. C., graduated from recruit training at the Naval Training Center at San Diego.

## JESSE HELMS: A CITIZEN-SENATOR

CITIZENS FOR HELMS  
(Partial Listing)

**Bill Murray**  
Civic Leader and  
Former Football Coach  
Durham

**Carroll Holmes**  
Former Democratic Legislator  
Hertford

**Louis Burney**  
Business and Civic Leader  
Wilmington

**Robert Bittle**  
National Director  
North Carolina Jaycees  
Elizabeth City

**L. R. Harrill**  
Former Director of  
North Carolina 4-H Clubs  
Raleigh

**Billy Joe Patton**  
Business and Civic Leader  
Morganton

**Robert D. Davis, Sr.**  
Former Mayor  
High Point

**Albert Long**  
Civic Leader  
Fellowship of Christian Athletes  
Durham

**Ben Sumner**  
Former Democratic State Senator  
Rutherfordton

8:24pd.

"Jesse Helms is not one of your back-slapping, hand-wringing, affable garden variety political office-seekers." — Virginian Pilot 7-2-72

Dr. Daniel M. Lotz, the former UNC basketball star and son-in-law of evangelist Billy Graham, recently wrote about Jesse Helms that he had devoted a lifetime of witnessing his faith in America—"and not by words alone."

Jesse Helms, Dr. Lotz pointed out, was the prime mover in establishing Camp Willow Run, a youth camp for Christ in Littleton. The Freedoms Foundation at Valley Forge has given him two awards. The Southern Baptist Convention honored him this year with its Abe Lincoln Award because of his work for crippled children.

Jesse Helms is that kind of man. Working. Doing. Getting things done, not just talking about the problem.

All his life, Jesse Helms has worked to make things better than he found them. We need a man like that in Washington. As Dr. Lotz put it: "A man with the Christian strengths possessed by Jesse Helms is the kind of man we need to elect and support."

YES, I believe in Jesse Helms and I want to help elect him as our Citizen-Senator.

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Jesse Helms  
FOR  
U. S. Senate

YOU Can Make The Difference!

8:3 pd.



By M. E. GARDNER  
N. C. State University

marigolds and young rose buds.

Many gardeners like to dry flowers. About the only objection to this method of preservation is that they do collect dust and are difficult to clean. However, they are nice to have around when blooming plants are in short supply.

The best method is to dry them slowly, in the shade and not over artificial heat. Hang them with their heads down at ordinary room temperature (not over a radiator) until they are brittle, after which they must be handled carefully.

For very careful operators, the sand method of drying will be found interesting. This method is good for certain types of flowers which cannot ordinarily be saved at all.

Take any suitable container—flower pot, carton, can, box, etc. deep enough to allow the specimen to be completely covered. If you use a flower pot, cover the drainage hole in the bottom to prevent the loss of sand.

Pour in about two or three inches of sand. The sand must be pure, clean and perfectly dry. It may be dried in your oven and allowed to cool before using.

Place the basal stalks of the plants in the sand and then gradually, and carefully, fill the container until all parts of the plant are completely covered. Put the container in a warm dry room and leave it alone for several weeks.

Then, very carefully, pour off the sand, a little at a time, brushing the clinging particles from petals and foliage with a camel's hair brush. The results of this method may surprise you.

The flowers and foliage must be fresh when placed in the container, with no moisture of any kind present if this method is to be successful. Certain very fragile petals will not respond to the sand drying method, but many types can be used successfully.

Try these. Gaillardia, cosmos, waeatr lilies, zinnia, narcissus.

GARDEN TIME  
m. e. gardner  
n. c. state college

## The Veterans Corner

Editor's Note: Veterans and their families are asking thousands of questions concerning the benefits their government provides for them through the Veterans Administration. Below are some representative queries. Additional information may be obtained at any VA office.

Q.—Yes. However, payment will be limited to tuition cost, not to exceed \$175 if you train less than half time.

Q.—I need funds to finance my son's college education. May I borrow on my GI insurance for that purpose?

A.—Yes, provided you have a permanent plan GI insurance policy over one year old. If you do, you can borrow up to 91 per cent of its cash value. Current interest rate on such loans is five per cent.

I understand anyone may buy a VA repossessed home. Where can I get a list of real estate brokers who handle such properties?

A.—The loan guaranty officer in the VA region office in the area where you want to buy will provide such a list if you write or phone your request.

## MENTAL HEALTH NEWS

### MENTAL DRUG TEST

Medically useful drugs like chlorpromazine have been a major factor in the treatment of much mental illness, such as schizophrenia, and have made it possible for continuing reductions in the numbers of patient residents in mental hospitals.

But it is difficult to determine, with present techniques, what the precise dosage of chlorpromazine should be for different patients. The appropriate drug levels in the blood for patients vary tremendously. What is an effective dosage for one patient may be too little or too much for another.

Development of a test to determine the proper dosage of chlorpromazine, therefore, would be of real value in the clinical

treatment of many mental patients.

A pilot research project to this end is now under way. The project will seek to develop an immunosay technique.

The technique would measure drug levels in the body. This would be done by determining the amount of reaction between a sample of the drug in the blood and an antibody which had been prepared specifically to react to the chemical.

The work is being supported by a grant from the National Institute of Mental Health, of HEW's Health Services and Mental Health Administration.

The immunosay method as proposed would be sensitive enough to detect low levels of the drug in patients' blood serum. It would be simple to perform.

Chlorpromazine levels in patients' blood plasma are very low. But radioimmunoassay has recently been shown to be a highly specific, sensitive, and fairly easy way of measuring the level of a variety of drugs and biological chemicals.

This technique will be used by the investigating scientist to measure chlorpromazine; and, although the study is in the nature of a pilot or preliminary project, it should yield useful and essential new information directed toward a new mental drug test.

## Evans Sales Highest Ever

CONSHOHOCKEN, Pa.—Evans Products Company's president and chief operating officer predicted that homes sales would be the highest in the company's history.

Sheldon I. Kaplan told an estimated 9,000 persons here recently that the company's homes group expects to produce more than 9,000 homes this year, up 44 per cent from the 6,213 homes it produced in 1971.

Kaplan flew here from Evans' Portland, Ore., headquarters to address dedication ceremonies marking completion of a \$3 million expansion program that more than doubles the home-producing capacity of Ridge Homes, a division of the Evans' home group. Ridge expects to deliver 3,200 homes this year, compared with last year's 2,330 units.

The company's homes group is the nation's largest producer of pre-cut, non-tract, custom-designed homes, and the fifth largest builder of single-family dwellings.

The group accounted for 26 per cent of the Evans' operating earnings last year. More than 50 per cent of the company's operating earnings are derived from its home sales and buildings materials retailing activities.

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