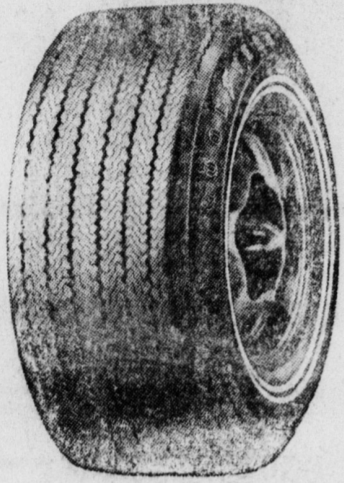


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TAXPAYERS ASK IRS

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.—If, after a tax audit, the IRS finds out that it owes me money, will it pay interest on the refund?

A.—Yes. If an IRS audit examination results in a refund, you will ordinarily receive interest at the rate of six per cent a year on the amount of the refund.

Q.—I use the den of my home exclusively in my insurance business. I just repaired the floor of the den. Can I deduct the cost of this repair?

A.—Yes. The cost of repairs to a room used exclusively for business purposes is fully deductible. If a part of the room is used for business purposes a proportionate amount is deductible. In addition, a portion of the cost of any repairs you make to the outside of your home can be deducted. However, you may not deduct the cost of painting and repairs of other rooms in your house.

Q.—I am working in the United States this summer and plan to return to my home in Europe in the fall. When should I obtain my "sailing permit" from the IRS?

A.—The permit, or tax clearance, should be gotten at least two weeks, but not earlier than 30 days, before your departure. The permit is part of the income tax form that must be filed by most aliens before their departure from the United States. For more information on obtaining a permit, write the nearest Internal Revenue district office and ask for a copy of IRS Publication 513, "Tax Information for Visitors to the United States." It's available free.

Art Exhibit At Gaston Bank

Carolina State Bank of 401 East Franklin Blvd. in Gastonia is now showing the NCNB Traveling Graphic exhibition, consisting of eighteen works.

The works range from etchings, pen and ink, serigraphs, water color, and pastel and graphite.

The exhibit will be open to the public daily in the lobby of the bank from 9 to 5 Monday through Thursday and from 9 to 6 on Friday. There are 18 works included in the collection, among them a serigraph of Peter Max and an etching of Don Quixote by Salvador Dali.

President Houser stated, "We would like to invite everyone to see this very fine collection and invite them to come by our bank. We think it is truly an outstanding collection."

First Citizens Taps Skidmore

William L. Skidmore has been promoted to executive officer of First-Citizens Bank & Trust company in Shelby, succeeding Peter W. Darst who has been named to head the bank's Kinston office.

Both promotions are effective immediately. As executive officer of the Shelby office of the bank, Skidmore will have management responsibility for First-Citizens in Cleveland county city.

Prior to his new assignment, Skidmore was manager of the bank's installment loan department in Shelby and has wide experience in Commercial banking.

He has been associated with the bank for four years and has a total of 12 years in banking and finance. The Charlotte native was elected assistant vice president in 1970.

In Shelby, Skidmore is a member of the Chamber of Commerce, a director of the Shelby Merchants association and a director and past treasurer of the Civitan club. He has also been active in the United Fund and is a former Jaycee.

He is an alumnus of the Citadel, and is a member of the Aldersgate Methodist church. Skidmore is married to the former Rebecca Elam of Charlotte. They have three children.

Darst, who will assume the senior management position in the bank's Kinston office, has been executive officer of First-Citizens in Shelby for the past two years. He had previously been a commercial loan officer for the bank in Charlotte.

The Blenheim native and graduate of St. Andrews college has been active in the Shelby Chamber of Commerce, is a director of the Boys Club and has served on Boy Scout committees. He is a member of the Kiwanis, Elks and the Ascension Lutheran church. Mr. Darst is also a member of the North Carolina Bankers Association, Cleveland county legislative council and president of the Cleveland County Chapter of the American Institute of Banking.

Stanly Festival Opens Aug. 3

The third annual Stanly County Bluegrass festival will be held Friday, Saturday and Sunday, August 3-5 at the Newell Hathcock Musical Park off Highway 205, two miles south of Oakboro.

Friday night will be devoted to fiddlers convention competition, and all bands are invited to compete. Bluegrass music will reign exclusively Saturday and Sunday, and the Saturday festival starts at 12 noon until 12 midnight with time out for religious services and gospel singing Sunday morning.

There will be free parking and free camping, with hookups, for everyone during the weekend.

An impressive line-up of talent has been secured for this event including the following: Buck White and the Downhomers, Tat or Tate and the Shenandoah Gutups, the Country Pals, Bluegrass Farrels, Catawba River Boys, Bluegrass Kats, Glenn Thompson, Bill and Betty Price, Homer Briarhopper, Roy McMillan and the High Country Boys. Additional information can be obtained from Newell Hathcock in Oakboro, Dock Watson in A' marie, or Skeet Hathcock in Locust.

MEN & WOMEN 17-62

Train Now For Civil Service Exams

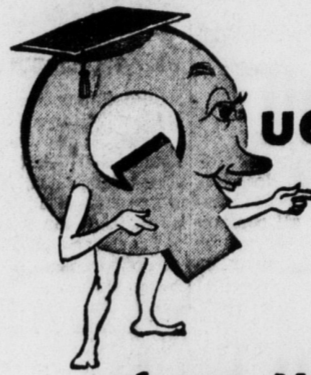
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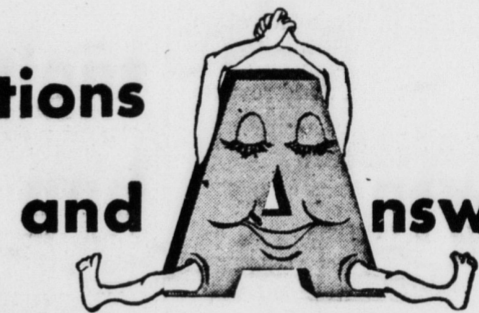
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MEMO TO ADVERTISERS



Questions



and Answers

about NEWSPAPER ADVERTISING

Q. What are the 3 most important rules for profitable newspaper advertising?

A. 1. Your advertising message should be newsy, friendly, informative, easy to read. Give facts and news about your merchandise and services.

2. Advertise regularly. Make your advertising do what successful salesmen do—call on customers and prospects consistently.

3. Insist on audited circulation reports that give you the FACTS about the audience that your sales messages will have when you buy newspaper advertising.

Q. Is there a measure for the value of newspaper circulation to an advertiser such as the standards a merchant uses in buying merchandise—for example, like STERLING on silver?

A. Yes—in the well known circulation standards of the AUDIT BUREAU OF CIRCULATIONS.

Q. What is the A.B.C.?

A. The A.B.C. is a cooperative, non-profit association of 3,450 advertisers, advertising agencies and publishers in the United States and Canada. Organized in 1914. Brought order out of advertising chaos by establishing a definition for paid circulation, rules and standards for measuring, auditing and reporting the circulations of newspapers and periodicals.

Q. What does A.B.C. do for me?

A. At regular intervals one of the Bureau's large staff of experienced circulation auditors makes a thorough audit of the circulation records of each publisher member. The results of each audit are published in an easy-to-read A.B.C. report for your use and protection when you buy newspaper advertising.

Q. What are the FACTS in A.B.C. reports?

A. A.B.C. reports tell you how much circulation, where it goes, how obtained and other FACTS that help you buy advertising as you would make any sound business investment—on the basis of known values and audited information.

Q. Are all publications eligible for A.B.C. membership?

A. No. Only those with paid circulation. This is important to advertisers because it is evidence that the paper is wanted and read.

Q. Is this newspaper a member of the Audit Bureau of Circulations?

A. Yes. We are proud of our circulation. We want you to know the FACTS about the audience your selling messages will have when they appear in these pages. Ask for a copy of our latest A.B.C. reports.



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