NC Justice Center

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BTC Reports

Vol 16 No 8 • August 2010

THE NEWSLETTER OF THE NC BUDGET & TAX CENTER

North Carolina Budget & Tax Center

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FEDERAL TAX POLICY TO PROMOTE BROAD PROSPERITY: Will major tax policy decisions this fall encourage or impede progress toward renewed prosperity?

By Edwin McLenaghan, Policy Analyst, and Alexandra Forter Sirota, Policy Analyst

Executive Summary

- Major tax provisions from 2001 and 2003 and the American Recovery and Reinvestment Act of 2009 are set to expire by the end of this year. Congress must make decisions about the future of these federal tax policies at a time when both revenue collection and tax rates are at near-historic lows and deficits are at levels not seen since the Second World War.

- Federal tax policy generates the revenue that supports the nationwide network of public structures that allows the economy to function and grow. However, tax cuts and war funding over the past decade have driven up deficits and supplanted funding for federal investments in domestic public structures.

- The Bush tax cuts primarily benefited the wealthiest households. This year, the richest one percent of taxpayers will receive more than a third of all the benefits of those tax cuts, while those in the bottom 60 percent will get less than a fifth of the benefits. Extending the portion of the Bush income tax cuts for the wealthiest two percent will account for roughly $1 trillion in new federal debt over the next ten years.

- Allowing the Bush tax cuts for the wealthiest taxpayers to expire on time would generate enough federal revenue (approximately $40 billion in 2011) to aid small businesses directly by reducing their share of payroll taxes. Such a measure would, like extending unemployment insurance benefits or fiscal relief to states, benefit many more businesses–and do a better job of boosting the economy–than a temporary extension of the Bush tax cuts for high-income earners.

- Despite only affecting the richest estates–and at an average effective rate of 19 percent–repealing the estate tax would have a drastic impact on federal and state revenues. The combined effect of preserving the estate tax at 2009 levels and letting the Bush income tax cuts on the wealthy expire would reduce ten-year debt projections by roughly 15 percent.

- Congress must decide whether to extend or modify temporary improvements to tax credits that help low- and moderate-income working families that were made as part of last year's American Recovery and Reinvestment Act. The Recovery Act expanded the Child Tax Credit, increased the Earned Income Tax Credit (EITC) for families with three or more children, increased marriage-penalty relief under the EITC, and created the new American Opportunity Tax Credit to help families pay for college.

- If the current Child Tax Credit improvements expire, 594,000 North Carolina children would lose all or some of their credit. If the EITC improvements expire, 455,000 children (213,000 filers) in North Carolina would lose some or all of their EITC benefits.

- The stability and growth of North Carolina's future economy requires strong public structures supported by a stable and adequate tax system, thereby enabling all of North Carolina's families to provide for their children's development and educational achievement

Overview

When Congress returns from its August recess in September, one of the most important issues facing members will be how to address the coming expiration of several major tax policy changes implemented over the course of the last decade. The choice of which tax policies to extend, change or eliminate will have far-reaching consequences here in North Carolina and across the country. The following questions are central to the debate over these polices:

- *Will the federal government raise adequate revenues to fund critical public needs?*
- *Who will pay lower taxes? Who will pay more?*
- *How big will deficits be in the coming decade?*
- *Will the tax policies–and the public investments those taxes support – promote a return to broadly shared prosperity?*

In the current economic environment, North Carolina–and the local businesses and working families who reside here – are reliant on federal action to chart a course that not only boosts economic growth but also ensures that growth benefits everyone.

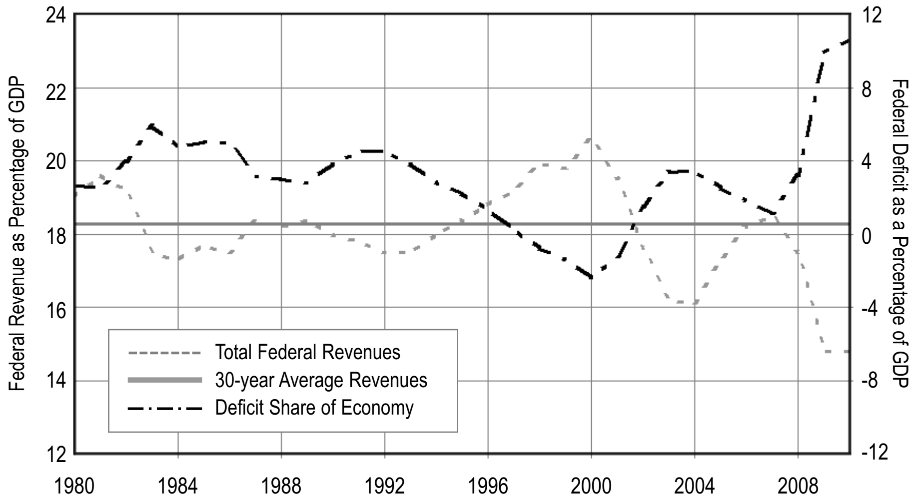
Major tax provisions from 2001 and 2003 and the American Recovery and Reinvestment Act of 2009 are set to expire by the end of this year. Making decisions about the future of these federal tax policies comes at a time when both revenue collection and tax rates are at near-historic lows and deficits are at levels not seen since the Second World War.

In combination with the Great Recession that has resulted in millions of lost jobs, unprecedented long-term unemployment, depressed demand for businesses, and collapsing revenues for state and local governments, longer trends of lower taxes and rising deficits have undermined the public structures and services that can rebuild the middle class and build prosperity in North Carolina.

Economists have demonstrated that well-targeted government spending and tax policies

FIGURE 1

Federal Revenues & Deficits as a Share of the Economy



SOURCE: http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=205

can generate demand in private markets to spur business growth, increase hiring, and provide working families with greater economic security. Importantly, depending on the type of tools used and the way in which they are applied, government tax and spending decisions affect who benefits and by how much. This edition of BTC Reports analyzes the current decisions pending in Congress with an eye to their potential impact on the low- and moderate-income working families who make up the foundation of the economy here in North Carolina and across the country.

Federal Tax Policy in Context

Federal tax policy generates the revenues that support the nationwide network of public structures–schools, public safety, infrastructure, and health services–that allows the economy to function and grow. Working in concert with state tax dollars, these federal dollars allow the government to deliver critical services that keep North Carolina's communities clean, safe and productive.

- The federal government in Fiscal Year 2010 will likely spend $3.6 trillion. Federal tax revenues will provide $2.2 trillion while the remaining $1.4 trillion will be financed by borrowing.[1]
- Federal tax cuts and increased spending on defense and security from 2001 to 2008 supplanted funding for federal investments in domestic public structures. While spending on defense and security increased by 55 percent as a share of the economy during that period, tax revenues as a share of the economy fell by 7 percent and investment in public structures declined by nearly 10 percent.[2]
- Over the past two years, federal taxes as a share of the economy have been at the lowest levels since 1950. These receipts totaled just 14.8 percent of the economy in 2009 and 2010, well below the average of 18.3 percent over the past three decades.[3] The wealthy, corporations, and even middle-income families are all paying among the lowest tax rates in fifty years or more.[4] It's the erosion of tax revenues–not government spending–that have fueled the growth of deficits over the past decade **(See Figure 1)**.[5]

The Impact of Federal Tax Policy on North Carolina's future

Implementing sound, fair tax policies at the federal level is critical to creating short-term economic recovery and to the long-term prosperity of North Carolina and the country.

An approach to tax policy that puts more money in the hands of working families in the near term will help boost the economy. Low- and moderate-income families are likely to spend any additional dollars they receive, thereby increasing demand for businesses' goods and services, whereas upper-income households are more likely to save, which does little to encourage short-term economic growth.[6]

Over the longer term, ensuring adequate resources for much-needed investments in public structures will make the workforce more productive, create incentives for business growth and innovation, and improve quality of life.

Targeted federal tax policies are also vital for rebuilding the eroding middle class. First, such policies can hold in check the widening income inequality in the country such that those at the top of the income spectrum, who have benefited disproportionately from economic growth over the past three decades, invest their fair share back into public structures and institutions. Second, increasing the availability of revenue for public services such as education, job creation and training can ensure the workers are earning enough to save and invest in their futures. The entire economy in turn benefits from an educated, productive workforce.

The choices the federal government makes now about tax policies will also determine the size of budget deficits in future years. Although the enormous scale of the Great Recession has pushed short-term deficits to near-record levels, tax cuts during the first few years of the Bush administration caused deficits to persist over the last eight years. If tax rates had remained at the levels of the 1990s, the federal government revenue collections would have generated a budget surplus. Thus, while most economists consider deficit spending to boost the economy in the near term to be both wise and necessary, tax policies aimed at reducing deficits to manageable levels in the long term will be an important part of preserving the health and stability of the economy.

The Bush-Era Tax Policies: Modify, Extend or Allow Them to Expire?

In 2001 and 2003, President George W. Bush and Congress enacted a series of tax reductions that collectively have become known as the "Bush tax cuts." These tax-cut policies did the following:

- Reduced the tax rates of the top four tax brackets
- Created a new 10-percent tax bracket for some income previously taxed at 15 percent
- Doubled the Child Tax Credit from $500 to $1,000 per child and made more low-income families eligible to receive the credit
- Implemented a gradual repeal of the estate tax
- Cut the top tax rate on capital gains and dividends from 20 percent and 35 percent, respectively, to 15 percent.

Although the Bush tax cuts reduced the tax liability of households across the income spectrum, the wealthiest households received by far the lion's share of the benefits. In fact, the wealthiest one percent of households–those with incomes above $620,000 per year–received 38 percent of the benefits of the Bush tax cuts in the current tax year, with the average value of their income tax cuts equaling $97,000. In comparison, the average value of the tax cut this year for households among the lowest 20 percent in annual income was only $74.[7]

To mask the impact of the tax cuts on the growth in federal deficits in the long term, the Bush tax cut legislation included "sunset" provisions, meaning that the provisions would expire after a set number of years unless extended by Congress. Under current law, all major provisions of the Bush tax cuts are set to expire at the end of 2010.

Most members of Congress support extending the Bush income tax for the vast majority–98 percent– of American households. The crux of the debate will almost certainly be whether to extend the cuts for the wealthiest two percent of households, i.e., families making more than $250,000 per year and individuals making more than $200,000 per year.

LETTING TAX CUTS FOR WEALTHIEST EXPIRE WILL FREE UP REVENUE FOR PROVEN PRO-JOBS POLICIES

North Carolinians, like people across the nation, list creating jobs as the number-one priority of their elected officials. Analysis by the Congressional Budget Office demonstrates that extending the Bush tax cuts for the wealthiest households is among the least cost-effective measures for creating jobs.

Investing the revenues from letting the tax cuts on the wealthy expire into measures such as extended unemployment benefits, federal relief to state and local governments, and targeted jobs tax credits would create up to seven times as many jobs as extending the Bush tax cuts for the wealthy.[8]

Given limited federal resources, it is imperative that Congress makes the investments most likely to create jobs for the nearly 15 million Americans, including nearly a half-million people in North Carolina, currently out of work.

LETTING TAX CUTS FOR WEALTHIEST EXPIRE WILL MAKE THE TAX CODE FAIRER

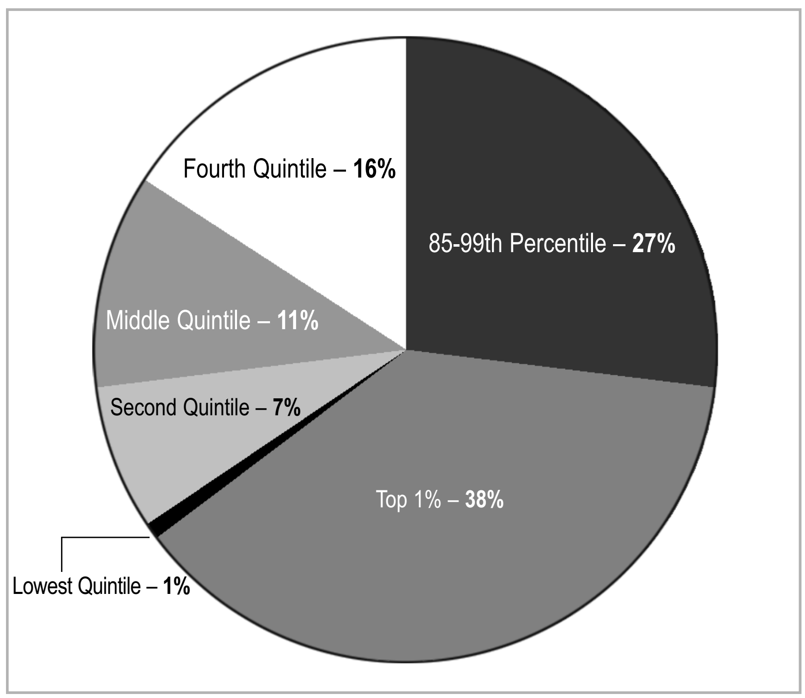
Income inequality is at its highest level since 1928. The after-tax income gap between the richest one percent of taxpayers and the bottom 60 percent has tripled in the last three decades.[9]

The benefits of the modern economy have accrued disproportionately to the wealthiest households despite the fact working families must work harder just to get by. By directing the largest tax cuts to the wealthiest households, the Bush tax cuts exacerbated the trend toward concentration of wealth in ever fewer hands. This year, the richest one percent of taxpayers will receive nearly two-fifths of all the benefits of the Bush tax cuts, while those in the bottom 60 percent will get less than one-fifth of the benefits **(see Figure 2)**.[10]

The current Republican tax plan to extend all of the Bush tax cuts and eliminate the tax credits for low- and moderate-income families in the Recovery Act would further intensify this trend. For example, taxpayers in North Carolina in the lowest-earning 60 percent would pay $167 more in taxes in 2011, while the richest one percent would pay nearly $34,000 less compared with President Obama's to extend the Bush middle-class tax cuts and extend Recovery Act tax credits for low- and middle-income families.[11]

FIGURE 2

Share of Benefits from Bush Tax Cuts (By Income Group)



SOURCE: Urban-Brookings Tax Policy Center - Year 2010

The federal tax code has become steadily less progressive over the past several decades even as state and local taxes have remained regressive (i.e., low-income families pay a greater share of their incomes in taxes than wealthy families do).[12] Letting the Bush tax cuts for the wealthiest two percent expire and preserving the tax credits for working families enacted under the Recovery Act would shift the relative share of federal taxes back toward high-income households.

LETTING TAX CUTS FOR WEALTHIEST EXPIRE WILL HELP MOST SMALL BUSINESSES

According to a regular survey by the National Federation of Independent Businesses, the number-one issue facing small businesses is insufficient demand for their products and services.[13] The best ways to help small businesses to grow and hire new workers are putting more money in the hands of their customers and directly reducing their costs of hiring new employees.

Only three percent of taxpayers reporting any business income, let alone small-business income, would see any benefit from extending the Bush tax cuts for the wealthiest taxpayers. In North Carolina, fewer than 4 percent of taxpayers claiming any business income earned more than $200,000 in 2008, and even fewer would see their taxes increase under President Obama's plan.[14] Whereas fewer than one in thirty small-business owners nationwide would see any benefit from extending the Bush tax cuts for the wealthy, the vast majority of small businesses would benefit from boosting demand for their goods and services by further extending unemployment benefits and providing aid to states and local governments to avert additional layoffs of teachers, police officers and other public employees.[15]

Allowing the Bush tax cuts for the wealthiest taxpayers to expire on time would generate enough federal revenue (approximately $40 billion in 2011) to aid small businesses directly by reducing their share of payroll taxes.[16] Such a measure would, like extending unemployment insurance benefits or fiscal relief to states, benefit many more businesses–and do a better job of boosting the economy–than even a temporary extension of the Bush tax cuts for high-income earners.

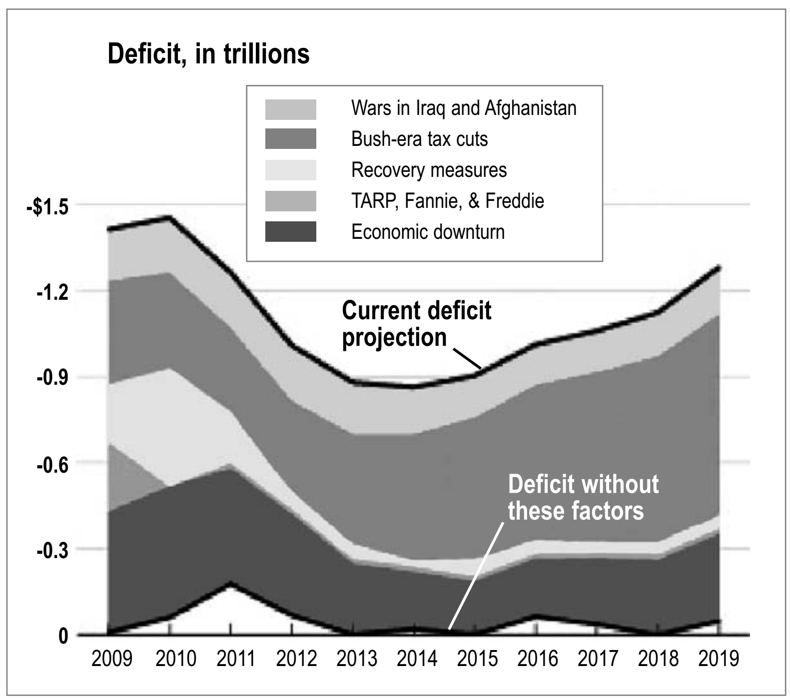
LETTING TAX CUTS FOR WEALTHIEST EXPIRE WILL HELP ADDRESS LONG-TERM DEFICITS

The Bush tax cuts are projected to account for roughly 55 percent of the federal deficit by 2019 **(see Figure 3)**. Extending the portion of the Bush income tax cuts for the wealthiest two percent will alone account roughly $1 trillion in new federal debt over the course of the next ten years.

While short-term deficit spending–if invested wisely to create jobs and grow the economy–is necessary to put the economy back on track, letting the Bush tax cuts for the wealthy expire will help restore long-term solvency to federal finances.

FIGURE 3

Economic Downturn, Financial Rescues, and Legacy of Bush Policies Drive Record Deficits



SOURCE: Ruffing, Kathy A. and James R. Horney. June 2008. "Critics Still Wrong on What's Driving Deficits in Coming Years: Economic Downturn, Financial Rescues, and Bush-Era Policies Drive the Numbers." Center on Budget and Policy Priorities http://www.cbpp.org/files/12-16-09bud.pdf

The Next Generation: Inherited Wealth for a Few & Inherited Deficits for All?

In 1916, Congress enacted the estate tax in the midst of unprecedented concentration of wealth among the country's richest families and individuals. In the face a renewed era of concentrated wealth among the richest Americans, President Bush and Congressional Republicans enacted legislation to gradually repeal the estate tax over the course of the decade.

Under current law, the now-expired estate tax is set to return to Clinton-era estate tax policy next year, which provides for a per-person exemption of $1 million (twice that for couples).

President Obama's plan is to maintain the estate tax at 2009 levels, which exempts the first $7 million of estates ($3.5 million for individuals) from taxation. At those levels, fewer than one in 500 estates will pay any estate tax in 2011. In 2008, the most recent year for which state statistics are available, only 376 estates in North Carolina were subject to any estate tax.[17] Even among the very few estates that will be subject to any estate tax, only 100 across the entire country are likely to be small-business or farm estates, none of which would need to be sold to pay the estate tax.[18]

Despite only affecting the richest estates–and at an average effective rate of 19 percent–repealing the estate tax would have a drastic impact on federal and state revenues. Including lost revenues from tax avoidance schemes, complete repeal of the estate tax would cost nearly $700 billion during the first ten years compared to existing law and more than $300 billion compared to making the 2009 rules permanent. Beyond 2020, the costs of these tax cuts–and the additional debt burden they create–will only increase.

The combined effect of preserving the estate tax at 2009 levels and letting the Bush income tax cuts on the wealthy expire would reduce ten-year debt projections by roughly 15 percent.

Recovery Act Tax Policies: Supporting Working Families

In addition to the Bush tax cuts for the wealthiest Americans, Congress will consider extending temporary improvements to tax credits for low- and moderate-income working families that Congress enacted as part of last year's American Recovery and Reinvestment Act. The tax credits that were improved are the following:

- The Child Tax Credit, which is intended to help defray the costs of raising children by providing a $1,000 per child tax benefit (the amount was raised under the Bush tax cut provisions outlined above)
- The Earned Income Tax Credit, which is intended to reward work for those earning below-average wages (less than $48,362 in 2010 for taxpayers married filing jointly with three qualifying children) by providing a refund of their federal taxes paid
- The American Opportunity Tax Credit, which is intended to defray the costs of post-secondary education by providing a credit of up to $2,500, 40 percent of which is refundable

The Recovery Act expanded the Child Tax Credit, increased the Earned Income Tax Credit (EITC) for families with three or more children, increased marriage-penalty relief under the EITC, and created the new American Opportunity Tax Credit to help families pay for college.

The low-income workers who have benefited from Congress's expansion of these tax credits are the janitors, child-care providers, factory workers, waitresses and many others who are struggling to meet their families' needs in a difficult economy. In the case of the Earned Income Tax Credit, analysis by the Center on Budget and Policy Priorities found that the credit lifted nearly 6.6 million people out of poverty, including 3.3 million children.[19] Their communities have benefited, too, as tax credits for these working families are most likely to be spent immediately, increasing demand for goods and services to fuel business growth and create jobs.[20] In tax year 2008, the latest year for which data is available, North Carolinians received more than $1.8 billion from the EITC and $893 million from the Child Tax Credit.[21] Improvements to these tax credits promote work, are pro-family, and boost the economy.

Child Tax Credit

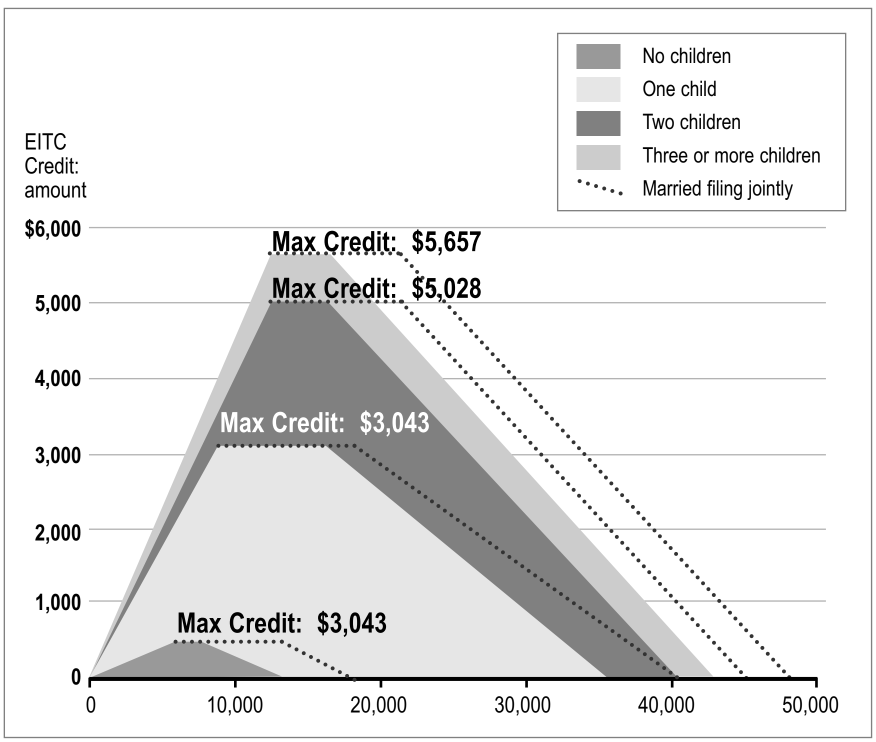
The Recovery Act allowed low-income working families to count more of their earnings below $13,000 in calculating the value of their Child Tax Credit. If Congress fails to continue this policy, families will only be able to count earnings above $13,000 starting in 2011. That means a parent working for the minimum wage and raising two kids would see her credit cut from $1,725 to $250.[22] If the current Child Tax Credit improvements expire, 594,000 North Carolina children would lose all or some of their credit.[23]

Earned Income Tax Credit

Prior to 2009, families with three or more children received the same benefits under the EITC as those with two children, even though larger families have higher living expenses. The Recovery Act added a third tier to the EITC, providing larger benefits to the more than three-million working families with three or more children **(See Figure 4)**, including 270,000 children and 82,000 families in North Carolina.[24]

FIGURE 4

The Federal Earned Income Tax Credit in Tax Year 2009



SOURCE: Ruffing, Kathy A. and James R. Horney. June 2008. "Critics Still Wrong on What's Driving Deficits in Coming Years: Economic Downturn, Financial Rescues, and Bush-Era Policies Drive the Numbers." Center on Budget and Policy Priorities http://www.cbpp.org/files/12-16-09bud.pdf

The Recovery Act reduced the marriage penalty in the EITC by allowing married couples to receive larger benefits. Nearly 5 million adults and more than 8 million children would lose this benefit if Congress fails to make the improvement permanent. Altogether, 455,000 children (213,000 filers) in North Carolina would lose some or all of their EITC benefits if the EITC improvements from the Recovery Act are not extended.

American Opportunity Tax Credit

In this time of high unemployment, with one in four people ages 16 to 19 unemployed, it makes sense for youth and adults alike to upgrade their skills and prepare for jobs with career potential. Extending the American Opportunity Tax Credit (formerly the Hope Credit) will make it possible for millions of low-income students who work–and workers who study–to gain the education and skills training they need to earn more and progress in their careers. As of tax year 2005, 2.8 million filers, with a median income was $40,252,[25] claimed the Hope Credit.

The Recovery Act created the American Opportunity Tax Credit, making tax credits for post-secondary education and training available to millions of low- and moderate-income students for the first time. This credit replaced the more limited Hope Credit and increased the maximum credit for post-secondary education and training from $1,800 to $2,500. It also allowed students to claim the credit for up to four years of education. Without Congressional action, these improvements will expire at the end of this year, and the credit once again will be inaccessible to the students who need it most.

Conclusion

The federal tax policy decisions before Congress this fall will undoubtedly have far-reaching consequences on the future of North Carolina's economy and quality of life. Congress has a responsibility to choose the policy options that will best help the nation recover from the greatest economic crisis since the Great Depression while also paving the way for a future of broadly shared prosperity.

By ending the Bush tax cuts for the wealthy at the end of this year and preserving the improvements to tax credits for working families, Congress has the opportunity to take a major step toward ensuring adequate resources for crucial investments in education and training, public safety, infrastructure and health while helping working families to invest in their children's–and the nation's–future.

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