

EVERYBODY IS NOW FIGURING INCOME TAX

In Order to Be Helpful to Public, Internal Revenue Bureau Has Every Available Officer in Field.

SEVERE PENALTIES IF YOU DELAY BEYOND MARCH 15

With the due date for Income Taxes only a few weeks away, the collection of this far-reaching tax on 1918 incomes has started off with a bang. Everybody is figuring income tax.

Payments and sworn statements of income must reach Internal Revenue offices on or before March 15, and there are severe penalties for delinquency.

Residents of North Carolina should make their returns and pay their taxes to Josiah W. Bailey, Collector of Internal Revenue, Raleigh, or to Austin D. Watts, Statesville, or to any of the deputy collectors who are now doing free advisory work on Income Tax.

"Pay your Income Tax by March 15," is the slogan of the Internal Revenue Bureau, which has sent every available officer into the field to help the public to understand the requirements and to prepare the returns.

Who Must Make Return.

It is estimated that many thousands of single and married persons in this section of the United States who have never before made annual returns are required to do so this year.

Income tax returns must be made between now and March 15 by persons who come under the following classifications:

Any unmarried person whose 1918 net income was \$1,000 or over. Widows and widowers, divorcees and married persons who are living apart from their husbands or wives, are for the purposes of the Income Tax classed as unmarried.

Any married person living with wife or husband whose 1918 net income was \$2,000 or over. The income of both husband and wife must be considered, together with the earnings of minor children, if any.

Revenue Bureau Offers Aid.

Each person in the United States who is in either of these classifications must get busy at once if penalties are to be avoided. He should secure a blank Form 1010 A for reporting net income up to \$7,000, or Form 1040 if his net income exceeded that amount. Forms are being distributed by Collectors and their Deputies, also by banks. By following the instructions on the form a correct return can be prepared at home. If a person needs advice or aid the Deputy Collectors in the field will furnish this without charge.

The new Revenue law places the Income Tax duty on citizens and residents. The Internal Revenue Bureau is sending its men to work right with the public to get the tax and the returns in. With active co-operation every tax due March 15 will be paid and every return required by law will be in the Revenue offices on time.

Exemptions Allowed.

A single person is allowed a personal exemption of \$1,000. If he is supporting in his household relatives who are dependent upon him he may claim the status of the head of a family who has the same exemption as if married.

A married person who lives with wife or husband is allowed a personal exemption of \$2,000. The head of a family is entitled to claim a similar personal exemption.

An additional exemption of \$200 is allowed for each person under eighteen or incapable of self support who was dependent upon and received his chief support from the taxpayer.

A husband and wife living together are entitled to but one personal exemption of \$2,000. If they make separate returns the exemption may be claimed by either or divided.

Accuracy Required.

Absolute accuracy is necessary in making up income figures. Any person who is working for wages should find out exactly how much he received during the whole year 1918. Fees, bank interest, bond interest, dividends, rents received and all other items must be reported correctly. Mere guesses are not accepted, for they are unjust alike to the taxpayer and the Government and defeat the proper administration of the law.

INCOME TAX IS TRULY POPULAR.
 "The payment of Income taxes takes on a new significance which should be understood by every citizen. The taxation system of this country is truly popular, of the people, by the people and for the people. Every citizen is liable to tax, and the amount of the tax is graduated according to the success and fortune attained by each individual in availing himself of the opportunities created and preserved by our free institutions. The method and degree of the tax is determined by no favored class, but by the representatives of the people. The proceeds of the tax should be regarded as a national investment."—Daniel C. Roper, Commissioner of Internal Revenue.

RAILWAY OFFICIAL WARNS FARMERS ORDER THEIR FERTILIZERS AT ONCE

Regional Director Winchell Finds Situation is Becoming Precarious and Urges Farmers Not To Delay Till The Last Moment.

"Please let me say a word to our farmer patrons. The normal yearly movement of fertilizers in this region runs from three million to five millions tons. This means, in round figures, 160,000 carloads to be handled.

"Ordinarily most of this very large item of traffic is thrown on the railroads in the months of January, February and March. Great activity on their part is necessary to handle the same well.

"By February 10th at least 40 per cent of the whole fertilizer tonnage has usually been shipped, but this year less than 15 per cent has moved so far, that is to say, the movement up to date is about 50,000 cars short of what it should have been.

"It is easy for you to see what I fear.

"A flood of business at the last moment cannot be moved to the satisfaction of our patrons and complaints will surely follow. We are anxious to avoid complaints, but it is obvious that we cannot move all of this tonnage at one time. In order to do the job right it is necessary that it be well distributed throughout the whole three months.

"During the past four or five weeks car conditions and weather have been favorable, but the fertilizers have not moved freely and immediate activity is now necessary to avoid a condition which will be serious alike to the farmers and the railroads."

ELECTRICITY AND FARM CHORES

Farm work is not just a matter of taking a team to the fields and putting in so many hours a day plowing, harrowing, seeding, harvesting or whatever the task might be. There are also the chores and farmers are coming to realize more and more that valuable time can be wasted in doing chores, that is, where folks persist in doing them in the old way.

In the field modern machinery is employed to save time and labor and to make possible short cuts, so that the field work. One of the most important of the time and labor saving fewer hands can do the work and keep the farm production up to the standard that has been set for it. Why isn't it just as reasonable to employ short cuts about the barn, in the chore work as in the regular farm work in the fields?

A great many farmers are coming to decide that it is, and your up-to-date farmer is using modern equipment about the farm buildings just forces he is using today is electricity. Generally he gets it from one of these small, individual electric plants house or garage, or in any other convenient place about the premises.

This electricity he uses to light his home, first of all, of course. Then if he and his hands are to work efficiently, he will light his barns and stables and the surrounding yards. Most of the chores in certain seasons are done after dark, by the aid of a lantern. More of them would be done after dark if bright electric light were provided and that much more time would be left for work in the fields. Then the farmer with electricity will use electric power to save steps, save work and save time. He will use electricity to pump the water. He will have this water stored under pressure so that it is forced to the faucets, either at the house or barn, and no pumping or carrying is necessary. If there are many cows to milk, he will run the milking machine with an electric motor, and the farm boy who otherwise would be tempted to leave the farm to escape an ungenial job will be satisfied to stay and supervise so interesting an operation as milking by mechanical means. Then this electric power the farmer will use to turn his grindstone, the corn sheller or grinder, the clippers for clipping mules or horses, for cleaning seed, for a dozen different uses that will suggest themselves wherever electricity is available.

Of course the women-folks will not fail to reap a benefit from it, too, for, besides the modern lighting, the bath and indoor toilet that electricity makes possible, the electric power gives them the vacuum sweeper, the electric vibrator with its healthful, beautifying massage, and such household machinery as electric washing machines, churning and the like. Then there is electric heat for repair jobs like soldering, for the electric electric toaster or percolator, for the electric warming pads for the sick room, for the flat iron and various devices all calculated to bring comfort, saving or pleasure to the farm family.

City folks use these electrical devices as a matter of course. The farm family can enjoy them too, and reap a vast benefit, wherever there is an electric plant ready at their command. These plants give electricity at any hour of the night. They will work twenty-four hours a day with-

out a grumble, without shirking, without dodging a single duty. There are many thousands in use now and many more coming into use every day for farmers, recognizing their tremendous benefits. The times demand tremendous energy and effort from farmers nowadays and no force is giving more to help them supply these necessary elements than electricity and the faithful farm electric plants.

COMMISSIONERS SALE!

By virtue of the power and authority conferred by an order of the superior court of Hertford county made in the special proceedings therein pending, entitled D. F. Payne and J. D. Payne vs. LeRoy T. Payne, the undersigned commissioner will, on the 3rd of April, 1919, about 12 o'clock m., in front of the postoffice in the town of Murfreesboro, N. C., offer for sale to the highest bidder for cash the following real estate. That house and lot in the town of Murfreesboro, N. C., known as the Geo. D. and Sarah T. Payne Home place, and bounded on the north by the lot of James N. Lawrence, on the east by Spring avenue, on the south by the lands of Mrs. E. O. Harrell and on the west by the lands of the heirs of Mrs. Bettie V. Barnes.

This sale is subject to the confirmation of the court.

This March 3rd, 1919.
 D. C. BARNES,
 Commissioner.

GIRLS! LEMON JUICE IS A SKIN WHITENER

How to make a creamy beauty lotion for a few cents.

The juice of two fresh lemons strained into a bottle containing three ounces of orchard whit makes a whole quarter pint of the most remarkable lemon skin beautifier at about the cost one must pay for a small jar of the ordinary cold creams. Care should be taken to strain the lemon juice through a fine cloth so no lemon pulp gets in, then this lotion will keep fresh for months. Every woman knows that lemon juice is used to bleach and remove blemishes as freckles, salloenwstnasaDahh as freckles, sallowness and tan, and is the ideal skin softener, whitener and beautifier.

Just try it! Get three ounces of orchard white at any drug store and add two lemons from the grocer and make up a quarter pint of this sweetly fragrant lemon lotion and massage it daily into the face, neck, arms and hands.

ADMINISTRATRIX NOTICE.

Having qualified as administratrix of the estate of William H. Ryan, Sr., deceased, late of Hertford county, North Carolina, this is to notify all persons holding claims against the estate of said deceased to exhibit them to the undersigned for payment on or before the 25th day of January, 1920, or this notice will be pleaded in bar of their recovery.

All persons indebted to said estate will please make immediate payment. This 25th day of January, 1919.
 MARY E. BRYANT,
 Administratrix.

Piles Cured in 6 to 14 Days
 Druggists refund money if PAZO OINTMENT fails to cure itching, bleeding, or protruding Piles. Instantly relieves itching Piles, and you can get restful sleep after the first application. Price 6c.

PAY AND FILE INCOME TAX BEFORE MAR. 15

U. S. Internal Revenue Bureau Gives Warning That Severe Penalties Will Be Enforced.

WOMEN WITHIN LAW'S SCOPE; HOW THEY REPORT INCOME

The Income Tax drive comes to a close on Saturday night, March 15.

The payments and returns due on that date under the provisions of the new Revenue Law must be in the hands of local Internal Revenue Collectors before their offices close that night.

The Income Tax is being collected to meet the war expenses. Every person who shouted and tooted his horn on Armistice Day is now called upon to contribute his share of the cost of winning the war.

The laggards and the dodgers will face severe fines and jail sentences. The Internal Revenue Bureau announces that its officers will check us all up to see that every person who comes within the scope of the Income Tax law did his share.

Where to Pay and File.

Residents of North Carolina should make their returns and pay their taxes to Josiah W. Bailey, Collector of Internal Revenue, Raleigh, or to Austin D. Watts, Statesville, or to any of the deputy collectors who are now doing free advisory work on Income Tax.

Payments sent by mail should be attached to the returns and should be in the form of check, money order or draft. Cash payments by mail are sent at the taxpayer's risk of loss.

If you are unable to make your return personally because of illness, absence or incapacity an agent or legal representative may make your return.

If there are any doubtful points as to your items of income or allowable deductions you should get in touch at once with a Revenue officer or a banker for advice.

Women Pay Tax.

Women are subject to all the requirements of the Income Tax. Whether single or married, a woman's income from all sources must be considered.

If unmarried or if living apart from her husband she must make her return for 1918 if her net income was \$1,000 or over.

If married and living with her husband her income must be considered with the husband's in determining the liability for a return. Their joint income, less the credits allowed by law, is subject to normal tax. The wife's net income is considered separately in computing any surtax that may be due. Husband and wife file jointly, as a rule. If the husband does not include his wife's income in his return the wife must file a separate return.

Severe Penalties.

The new Revenue Law places severe penalties on a person who fails to make return on time, refuses to make return or renders a fraudulent return. For failure to make return and pay tax on time a fine of not more than \$1,000 is named and 25 per cent of the tax due is added to the assessment. For refusing willfully to make return or for making a false or fraudulent return there is a fine of not exceeding \$10,000 and imprisonment of not exceeding one year, or both.

Farmers' Income Taxable.

Every farmer and ranchman who had a fair or a good year in 1918 must heed the Income Tax this year. He must consider all his income as taxable. He is entitled to deduct from his gross income all amounts expended in carrying on his farm. The cost of farm machinery, farm buildings and improvements cannot be deducted. The cost of live stock, either for resale or for breeding purposes, is also regarded as investment.

Overtime and Bonuses Taxed.
 Salary and wage earners must consider as taxable every item received from employers and from other sources. Bonuses and overtime pay are to be reported as well as the regular payments.

Allowances for Losses.
 Losses sustained in 1918 and not covered by insurance are deductible items if incurred in the taxpayer's business or trade, in any transaction undertaken for profit or arising from fire, storm, shipwreck or other casualty or from theft.

SQUARE DEAL FOR EVERY INCOME TAX PAYER.
 "Washington, D. C. — 'The rights of all persons now filing Income Tax returns are amply protected by provisions for abatements, refunds and appeals,' says Commissioner Daniel C. Roper.
 "Every person can be sure of a square deal. No person is expected to pay more than his share of tax. His share is determined solely by the amount and nature of his net income for 1918, as defined in the law.
 "Abatement petitions are dealt with open-mindedly. Refunds will be made in every case where too much tax is erroneously collected.
 "The Income Tax is 'on the level' all the way through."

THE FARMERS BEST ASSET BARBER'S PERCIPITATED LIME

By using this Lime you secure best results from use of your fertilizers.

This feature makes it more valuable in that it places soil in such condition that your ordinary amount of commercial fertilizers can be greatly reduced and your yield made larger.

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The Hertford County Herald Anniversary Edition Be Published April 11th, Reserve all Your Advertising Space Early.

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- When there is a penny to spare
- When you are young
- All the time
- When you bank at

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