

MR. SIMPKINS PAYS HIS INCOME TAX

By ROBERT MELLAIR.

Mr. Simpkins gazed at the portrait on the wall till his eyes filled with tears. It was a portrait of his father, Colonel Simpkins, who had been promoted to major during the Civil War and had died bravely on the field of action. Mr. Simpkins' throat ached now for two reasons: First, he remembered and adored the memory of his father; secondly, his age and his own and his game leg wouldn't let him march like his father did as he observed the martial bearing and uncompromising gaze of Colonel Simpkins he saw, in imagination, the khaki clad lads of the new generation marching forth and crossing three thousand miles of sea to fight for the liberty.

Mr. Simpkins groined around to make sure that neither Ben nor John (who were at the teasing age of sixteen and seventeen) were where they could see him, then he straightened and threw his right arm up for a salute. But his gony shoulder tingled, and he groaned. He couldn't even get a "damn," said Mr. Simpkins, and with his other hand scarcely twisted his white mustache.

He turned and limped into the library and sat down cheekily before the mahogany desk on which were lying the blanks for his income tax statement, blankly, which he didn't pay only grumpily got from the Internal Revenue officer only that day after luncheon on his way home from the club.

Mr. Simpkins' income for 1917 had amounted to just about \$15,000, and he had been rather snappy on the subject of tax for several years. He estimated that the more income a man has the greater the percentage of it he pays in taxes. He could think of several men who, like himself, were married and had two children, and yet, although their incomes were nearly equal, they didn't pay only a small fraction of the amount he paid. He gloomily drew the blank nearer and began filling in the information that it asked for.

As Mr. Simpkins' income was \$15,000 he had to figure out the amounts payable on each of the successive smaller classes of incomes in order to arrive at the total due from himself. He passed over the first class who must pay taxes, that is, single men making over 1,000. His calculation for married men then showed up as follows: First, they pay \$200 on income under the 1914 law) on all income over \$4,000, deducting \$200 for each of their children under eighteen years. In Mr. Simpkins' case this was \$212, which he put down in the "payable" column.

He saw next that, under the 1917 law, married men with dependent children pay on all income over \$2,000, with the same allowance for children. This added \$262 to his "payable" column. He then observed that for every \$3,500 jump in his income over \$5,000 he had to pay a surtax, the percentage growing larger with each jump. This was \$250 more added to his burden. And on top of all this came an "Excise Profits" tax of 8 per cent. on all "occupation" income over \$8,000, making \$720 more.

The total, then, he must pay was fourteen hundred and thirty-four dollars. "Whew!" exclaimed Mr. Simpkins angrily. "There's young Henry Wilkins, who married Jake Johnson's girl, he makes \$2,000 and he doesn't pay a cent of taxes. I guess this is his war as well as mine."

Thinking of young Henry Wilkins, he remembered that Mrs. Wilkins went every afternoon to make bandages for the Red Cross and that Henry, who was a lawyer, was aiding the Local Draft Board with its questionnaires. "Wait a minute," said Mr. Simpkins, "that makes a difference."

He thought next of Judge Willoughby, whose income was about \$3,000. "He only pays \$20," commented Mr. Simpkins, not quite so angrily this time; and then a thought struck him and he sat up in bed. Judge Willoughby's son had been drowned on the Tusculana when it was submarine with the loss of two hundred soldiers.

"Judge Willoughby gave his son to America," muttered Mr. Simpkins. He leaned forward suddenly and put his face in his hands.

For a long time Mr. Simpkins sat very still in that position. There was no sound in the library except the ticking of the old clock and an occasional trill of laughter from the children skimming upstairs. The squares of light on the carpet gradually withdrew itself through the window, and first twilight and then darkness settled in about the quiet, white haired, sometimes irascible old man.

Mr. Simpkins was thinking things which he would never afterward speak of, he was thinking things that were too sacred ever to be put into words. But some finking of his thoughts may be found in his rejoinder to Mrs. Simpkins when that placid lady came in and turned on the lights, and asked him whether he was ready for dinner. "Judge Willoughby's only son was worth as much as fourteen hundred and thirty-four dollars, wasn't he?" Mr. Simpkins demanded of her.

As his wife, who was not unused to his superficial irritations, watched him in mild astonishment, Mr. Simpkins limped out to the hall and took his old felt hat and silver-headed cane from the rack. Letting himself out into the foggy evening, he tapped his way down to the corner, and mailed his income tax statement and check with his own hands.

"Now, God be thanked," said Mr. Simpkins as he tid clanked shut over his missive, "I can do this much for my country, anyhow."

NURSES NEEDED IN MILITARY HOSPITALS

Surgeon General Asks Red Cross To Supply 5,000 Nurses

Surgeon General Gorgeas of the United States Army has called upon the American Red Cross to furnish to the Army Nurse Corps five thousand nurses between now and the first of June. These nurses are needed for service in the military hospitals, both in this country and abroad. Although the Red Cross has already supplied nearly 7,000 nurses as a reserve for the Army and Navy Nurse Corps since the beginning of the war, the immediate need for a greater army of nurses grows daily as the war progresses.

According to a statement made by Surgeon General Gorgeas, it is estimated that there are between eighty and ninety thousand registered nurses in the United States, and that approximately thirty thousand are actually engaged in service in army hospitals during the present year. The immediate need for five thousand of these is emphasized.

Miss Jane A. Dolan, Director of the American Red Cross said: "Not only are we appealing to the nurses to volunteer for this service, but we also appeal to the public and to the physicians employing these nurses to aid in making it possible for them, without the great financial sacrifice on their part, to hold themselves in readiness to respond to the call of their country. We wish also to bring to the attention of nurses the unusual opportunity offered by the insurance law enacted for the protection of our army and navy, which applies equally to nurses assigned to duty as members of the Army and Navy Nurse Corps.

"A great responsibility rests upon the nurses of the country. They are the only group who are recognized as a part of the military establishment, and should be looked upon as the representatives of the womanhood of America at the front."

Not only should the other women of the country encourage nurses to volunteer for service, but they should make every effort possible to protect the nurses holding themselves ready for service and share with them the responsibility and sacrifices necessary."

BOOSTER FOR BETTER ROADS

The automobile is becoming a very important factor in the movement for better roads. Every auto owner, he farmer or city man, is a booster for better roads, but the city man is probably more impatient with our present roads than the farmer. In our political life the farmer has always been the conservative while the city man has been the radical, the progressive. It takes the two factions to bring about well balanced political conditions; one is as much needed as the other.

Since the road supervisors at their last annual meeting took the stand they were not in favor of paving county roads at the present at least, they have been brought more fully tested by the daily press and told that they are behind the times, trailing in the dust. That hard roads of some kind will be built throughout the country some time cannot be questioned, and the supervisors recognized that fact when they said that they were not in favor of paving the counties down with road debts at the present time. We are inclined to commend the supervisors for the stand they took, because there is danger of going too fast with expensive methods of construction until the different kinds of roads that are practicable for different localities have been more fully tested, says Farmer and Breeder. Mistakes made in permanent road construction are liable to be rather expensive.

Iowa has made rapid progress in road improvement during the past two years, and while no permanent roads have been built to a grade, are well drained, and then properly cared for with the road drag, they become very passable indeed. We believe that it is not a bad plan to use them for a few years in that condition and give the drag a good chance to show what it will do for them when used as frequently as it should be.

Washington, D. C.—Because "The Finished Mystery," a Bible study textbook, described patriotism as "a certain delusion" and a "narrow-minded hatred of other peoples" and war as a "work of Satan," distribution of the book was forbidden by the department of justice, acting under the espionage act. Thousands of copies of the book have been seized in many states, but it was not until recently that the department prohibited its distribution.

Washington, D. C.—Western senators renewed their fight for a higher guaranteed wheat price, citing the ability of farmers to make more money raising other cereals, shortage and increased cost of farm labor and what necessity of insuring adequate wheat supplies. The debate was on Senator Gore's proposal to increase the price for the 1918 crop to \$3.50 per bushel.

RED CROSS TO COLLECT CLOTHING FOR BELGIUM

Hoover Asks Davison's Aid in Work of Relief. Beginning March 18 and ending March 25, a seven day, nation-wide campaign will be carried on by the American Red Cross and the Commission for Relief in Belgium to secure a minimum quantity of 6,000 tons of clothing for the destitute people of Belgium and the occupied portions of France. At the request of Herbert Hoover, chairman of the Commission for Relief in Belgium, Henry P. Davison, chairman of the Red Cross War Council, has granted the use of the national Red Cross organization for collecting the clothing to be used.

As the commission has allowed most of its local committees to disband because of the financial arrangements made last June with the government, it has turned to the Red Cross for help. Where the local committees of the Relief Commission are still intact, they will work side by side with the Red Cross.

LIVE STOCK FARMING AS A MEANS OF MAINTAINING SOIL FERTILITY



Right Way to Care for Manure Produced on the Farm—Conserve the Plant Food Which It Contains to Increase the Fertility of the Soil. Prepared by the United States Department of Agriculture.

No farming people have ever been able economically to maintain the fertility of their soils without the use of live stock. Farming without the use of manures is a waste of energy and results in the exhaustion of soils. The neglect in preserving and increasing the quantity of farm manures has been a great drain of the natural resources of the American farm, especially in the southern portion of the United States. The lack of intelligent care of the waste products and the consequent failure of commercial fertilizers have jointly been responsible for the almost general neglect of farm manures.

Commercial fertilizers have played and will continue to play a great part in the farm economy of the country. Their full value, however, cannot be obtained by their exclusive use. A great part of the fertility of the soil is lost when used in connection with manure and green crops. One of the principal reasons for the small value sometimes realized from manure of any kind is that it has not been properly handled and through exposure and neglect has lost a large percentage of its plant food. The chief difference between barnyard manure and other vegetable matter is that the process of passing through the animal has rendered the fertilizing elements of the former more available for absorption and plant growth.

Authorities tell us that from 75 to 90 per cent of the fertilizing value of a tribute to the family's support. Similarly a widow with small children to support can take out \$2,000 exemption on the income of the children for each of her children under eighteen. Thus it is intended that the law shall work no hardship to women having to struggle to get along. But each must file return if her income is \$1,000.

Those whose wife dies and who is left with small children to support upon a moderate income may also take full exemption under the new tax law and also claim \$200 exemption for each of their children under eighteen.

The "widow's exemption" law is a simple one and must make a return of income. Married men need not file returns unless they are earning \$2,000 or more.

This is as much a national obligation as the reporting for duty of a man drafted for service with the colors," says D. C. Roper, commissioner of internal revenue. "As it stands, it is much a matter of the man or woman's own conscience. It is for him or for her to determine just how far he is liable to the law. He must figure his own income and if it reaches the figures named in the law must make faithful report upon it to the proper authority."

"This tax is distinctly a war measure and will be in effect during the war."

"This is a people's tax—it reaches right down into the pockets of the small wage earner; it makes him a partner in the job of winning the war."

THE FINISHED MYSTERY HAS FOUND ITS FINISH

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TO PUSH BUILDING OF RED CROSS HOUSES

Home Service Work For Army Camps Stressed in Conference at Division Headquarters. A very important conference touching the work of the American Red Cross in the army camps of the Southern Division was held in Atlanta a few days ago.

The building of Red Cross houses for convalescents in the camps, these houses being designed for the use of the Red Cross in the camps, were discussed among the members of the Home Service Work For Army Camps Stressed in Conference at Division Headquarters.

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WHEAT MORE URGENT

Consumption Must Be Reduced 30 to 50 Per Cent to Feed Allies and Preserve Flour Reserve at Home. Raleigh.—The Food Administration has issued a new order, stating that the consumption of wheat flour is reduced by 30 to 50 per cent, but the reduction is absolutely necessary.

JUNIOR RED CROSS TAKES OVER ARMY OF RELIEF

Harvey D. Gibson, General Manager of the American Red Cross, announced this week that the Junior Red Cross organization has taken over the work of the latter organization will be carried on by the Junior Red Cross.

Why Are You Gray?

Why look older than you feel? Now that so many thousands have proved that Q-Ban Hair Color or Restorer brings a uniform, youthful, faded hair, you really ought to try Q-Ban. Ready to use—guaranteed harmless—50c for a large bottle—money back if not satisfied.

The Greensboro Daily News Gives a Greater News Service

Through the addition of several copyrighted news features The Greensboro Daily News is able to offer to North Carolina readers a most comprehensive newspaper, bristling with interest from the first to the very last page. In fact it is the greatest news value ever offered by a state daily.

London Times-Philadelphia Ledger Cable Service, giving a clear-insight into the great world war from the European standpoint. David Lawrence's Washington Articles, copyrighted by The New York Evening Post, handling the war from the American government.

Col. Theodore Roosevelt's Editorials for the Kansas City Star, discussing current topics in his usual clever, piercing style. Sergeant Empey's stories about trench life in France, written after 18 months actual fighting experience.

All of the above are Big News features—a Super News Service which augments and supplements the splendid service of the Associated Press, the excellent work of P. R. Anderson at our Washington Bureau, our interesting Raleigh service by W. T. Bost and our splendid state news service.

SAFEST DRUGGIST SELLS E-R-U-S-A PILE CURE

Because it contains no opiate, no lead, no belladonna, no poisonous drug. All other Pile medicine containing injurious narcotic and other poisons cause constipation and damage all who use them.

ACT OF RIPENING OF FRUIT SHOULD FUNCTION OF THROWING OFF CARBON BE SUSPENDED FRUIT DIES OR WILL DRY UP.

Fruits do not act on the air in the same manner as do leaves. Fruits at every stage of their growth, both in light and darkness, suffer a loss of carbon while leaves absorb carbon. The loss of carbon by fruits is essential to their ripening, for should the function of throwing off carbon be suspended (as demonstrated by experiment) the ripening stops and the fruits die or will dry up on the tree.

PREVENTING SCALD IS EASY

Apple scald of green and ripe fruit in storage can be entirely and easily prevented by an occasional renewal of the air of the storage room, according to the United States department of agriculture.

BUILDING MORE GOOD ROADS

Enormous Increase in Total Expenditures for Highways and Construction of Bridges. There has been an enormous increase in the total expenditures for road building and bridge construction in the United States during the past 12 months.

Why is the battle against Mr. Wilson like the Ark? Because it is pitched within and without. The London Times reports that America feels "profound uneasiness" in respect to the situation. It must mean the potato situation.

Advertisement for Carbu, The Woman's Tonic, featuring a large illustration of a woman and text describing its benefits for women's health.

Advertisement for D. Swift & Co., Patent Lawyers, located at 303 Seventh St., Washington, D.C.