

Farmers May File Declaration Of Income Tax Apr. 15 Or Dec. 15

Farmers may file their declarations of estimated tax Apr. 15 or may wait until December 15, Joseph D. Nunan, Jr., Commissioner of Internal Revenue, said today.

Farmers are defined by the tax laws as those who receive 80 percent or more of their income from agriculture. They are the only taxpayers who have this choice of filing dates.

"Before you make your decision, however," Commissioner Nunan advised farmers, "you ought to realize that if you file April 15 you can make your income payments in your quarterly installments, but if you wait until December 15 you will have to pay the whole year's estimated tax in one lump sum."

The commissioner explained that, when the pay-as-you-go system was adopted last year, it was realized that because of the seasonal nature and weather hazards of farming it might be difficult for some farmers to estimate their income and calculate their estimated tax early in the year. For that reason, they were given the option of waiting until December 15. However, many types of farming result in fairly even income through the year, and it may be to the advantage of some to file early and qualify for installment payments.

Farmers who want to file in April may calculate their tax by either estimating their prospective income for 1944 or by assuming it will be the same as last year. If the tax is based on last year's income and this year's rates and exemptions, and the payments are made on time, there can be no penalty if the estimate falls short. Otherwise, a farmer's estimate will not result in a penalty unless it is more than 33-1/3 percent short. In any case, April estimates may be amended on June 15, September 15, or December 15.

The law requires farmers to file declarations if they expect their income this year to be \$500 or more in the case of a single person or more than \$624 in the case of a married person.

C. H. ROBERTSON,
Collector.

Oak Dale

JESSIE M. ROPER

Mr. and Mrs. Frank Wild of Monticello, Ga., spent last week visiting Mr. and Mrs. Jud Wild.

Norman Clampitt returned Monday from Lincolnton, where he attended the funeral of his sister, Mrs. Addie Clark.

We are sorry to report that Katheline Ray, daughter of Mr. and Mrs. Harry Ray, is ill with pneumonia.

Mrs. Norman Clampitt is recovering from pneumonia.

Pvt. Marvin Dewitt Bryant, stationed at Camp Stewart, Ga., is spending a seven-day furlough with his parents, Mr. and Mrs. Mark Bryant.

Mr. and Mrs. Howard Higdon, spent the weekend with Mr. and Mrs. Lawrence Roper.

Mrs. Mary Tallent of Iotia, has been visiting relatives in this community.

We are sorry to report Mrs. Roy Mason is ill.

Miss Margie Roper of Cullowhee, spent last weekend with her parents and relatives.

Tellico

V. C. DeHART

Mr. and Mrs. Elliott Bickett of Fontana, spent the weekend with relatives in this section.

Cpl. Creed DeHart, son of Mr. and Mrs. V. C. DeHart has arrived safely overseas; stationed somewhere in Engloni.

Mrs. Nelson Lakey of Newport News, Va. is spending several days visiting her mother, Mrs. Maode Mason.

Mrs. Weaver Cochran and children of Briartown, spent the weekend visiting Mr. and Mrs. Vance DeHart.

Misses Molena and Noiella McGaha of Lowell, spent the weekend with their father, Rufus McGaha.

Furman Anderson and family have moved from Asheville back to this section.

Lester Cabe left last Tuesday for the Army.

Church Services

April 23, 1944
FIRST BAPTIST CHURCH
Rev. J. F. Marchman
10:00 a.m.—Bible school.
11:00 a.m.—Morning worship.
4:00 p.m.—E. T. U.
8:00 p.m.—Preaching.
8:00 p.m.—Wednesday, Prayer Service.
FRANKLIN METHODIST CHURCH
Rev. W. J. Hunecutt
10:00 a.m.—Sunday School.
11:00 a.m.—Worship Service.
7:00 p.m.—Youth Fellowship.
CARSON'S CHAPEL
1st and 3rd Sunday
10:00 a.m.—Service.
PRESBYTERIAN CHURCH
10:00 a.m.—Sunday School.
11:00 a.m.—Services.
5:00 p.m.—Christian Endeavor.

ST. AGNES EPISCOPAL
Rev. A. Rufus Morgan
4th Sunday:
10:00 a.m.—Church School.
8:00 p.m.—Evening Prayer and sermon.

MACON METHODIST CIRCUIT
Rev. V. M. Allen
4th Sunday:
11:00 a.m.—Patton's.
2:30 p.m.—Mt. Zion.
3:30 p.m.—Maiden's.

FRANKLIN METHODIST CIRCUIT
Rev. C. W. Judy
4th Sunday:
11:30 a.m.—Iotia.
8:00 p.m.—Snow Hill.
8:00 p.m.—Youth Fellowship at Bethel, Snow Hill, Clark's Chapel.

SUGARFORK and NEWMAN'S CHAPEL BAPTIST CHURCH
Rev. Robert Williams
4th Sunday:
11:00 a.m.—Sugarfork.
3:30 p.m.—Newman's Chapel.

ASSEMBLY OF GOD CHURCH
Rev. Fred N. Sorrels
Cullasaja:
10:15 a.m.—Church school.
11:15 a.m.—Worship service.
7:30 p.m.—Worship service.
Mt. Sinai:
Saturday:
10:00 a.m.—Church school.
7:30 p.m.—Preaching.

ST. JOHN'S CATHOLIC PARISH
Waynesville, every Sunday 11 a.m. Franklin, every 2nd and 4th Sunday, 8:00 a.m.

ADMINISTRATRIX NOTICE
Having qualified as administratrix of D. W. Love, deceased, late of Macon County, N. C., this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned on or before the 8th day of April, 1945, or this notice will be plead in bar of their recovery. All persons indebted to said estate will please make immediate settlement.

This 8th day of April, 1944.
FRANKIE L. ANDERSON,
Administratrix.
A13-6tp-M18

NORTH CAROLINA, MACON COUNTY.

Under and by virtue of the power of sale vested in the undersigned trustee by a deed of trust executed by J. J. York and wife Ruby York, dated the 28th day of September, 1934, and recorded in the office of Register of Deeds for Macon County, North Carolina, in Book No. 38, page 165, said deed of trust having been executed to secure certain indebtedness therein set forth, and default in the payment of said indebtedness having been made, I will on Monday, the 1st day of May, 1944, at 12 o'clock noon, at the courthouse door in Franklin, North Carolina, sell to the highest bidder for cash the following described land:

All the lands described in a deed from Bruce A. Bates and wife, Cleo Bates to J. J. York and Ruby York, dated October 14, 1940, and recorded in the office of Register of Deeds for Macon County, in Book E-5 of Deeds, page 538. This 30th day of March, 1944.
T. D. BRYSON, Trustee.
A6-4tc-A27

EXECUTOR NOTICE
Having qualified as executor of Effie Deloach Calloway, deceased, late of Macon County, N. C., this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned on or before the 17 day of March 1945 or this notice will be plead in bar of their recovery. All persons indebted to said estate will please make immediate settlement. This 17 day of March, 1944.
GREEN CALLOWAY,
Green Calloway, Executor.
M30-6tp-M4

LAND EXCHANGE NOTICE
E. L. McKee has applied for exchange under Act of March 3, 1925, (43 Stat. 1215) offering 410 acres in Swain County, on waters of Silvermine Creek, being fully described in deed from Nathan Dehart and wife, Nannie L. Dehart and John H. Dehart and wife Iona Dehart to E. L. McKee dated October 31, 1919 and recorded November 5, 1919, in Deed Book 46, page 572, Register of Deeds Office, Swain County, North Carolina, in exchange for \$1,332.50 worth of stumpage on Bryson Branch Drainage, being a portion of Forest Service Tract No. 20, No.

THE WORLD'S SAFEST INVESTMENT
WAR BONDS
JOIN
Bryant Mutual Burial Association
Oldest and Strongest in the County

1, in Macon County, North Carolina. Persons claiming said properties or having bona fide objections to such application must file their protests with the Regional Forester, Glenn Building, Atlanta, Georgia, before Monday, May 15, 1944. A13-4tc-M4

IN THE SUPERIOR COURT NOTICE OF SUMMONS
North Carolina, Macon County.
W. C. Wilkes and wife Annie Wilkes

vs.
J. F. Wilkes and Wife Melinda Wilkes, R. J. Willis and husband C. W. Willis, et al.

The defendants, Peggy Wilkes, Dover Wilkes, Bobbie Wilkes, Charlotte Grigg, Lawson Grigg, J. Frank Ray, Mabel Ray, Don Ray, Annie Mary Ray, and Geronimo Ray, will take notice that an action entitled as above has been commenced in the Superior Court of Macon County, North Carolina, for the purpose of selling for partition the lands described in the petition in this cause in which the defendants, Peggy Wilkes, Dover Wilkes, Bobbie Wilkes, Charlotte Grigg, Lawson Grigg, J. Frank Ray, Mabel Ray, Don Ray, Anna Mary Ray, and Geronimo Ray, have an interest and are proper parties thereto.

It is further ordered by the Court that the defendants, Peggy Wilkes, Dover Wilkes, Bobbie Wilkes, Charlotte Grigg, Lawson Grigg, J. Frank Ray, Mabel Ray, Don Ray, Annie Mary Ray, and Geronimo Ray, are required to appear at the office of the Clerk of the Superior Court of Macon County, North Carolina, at his office in Franklin, North Carolina, on the 10 day of May, 1944, and answer or demur to the petition of the petitioner, or the relief demanded in said petition will be granted.

This 10 day of April, 1944.
A. R. HIGDON,
Clerk Superior Court,
Macon County, N. C.
A13-4tc-M4

EXECUTOR NOTICE
Having qualified as executor of Nannie Rogers, deceased, late of Macon County, N. C., this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned on or before the 23 day of March, 1945 or this notice will be plead in bar of their recovery. All persons indebted to said estate will please make immediate settlement. This 23 day of March, 1944.
W. H. Rogers, Executor.
M30-6tp-M4

FOR SALE
A New Stock of SALESBOOKS and ADDING MACHINE TAPE at the PRESS OFFICE

COMING Franklin, N. C. Monday, April 24

1 Night Only Murray's Show Grounds

WSM GRAND OLE OPRY Tent Theatre

Sponsored by FRANKLIN FIRE DEPARTMENT



BILL MONROE

And His

BLUE GRASS

BOYS

—with—

STRING BEANS

CLYDE MOODY

CHUBBY WISE

CURLEY BRADSHAW

King of the Harmonica

SALLY ANN

The Kentucky Song Bird

LONIE and TOMIE THOMPSON

"Singing Range Riders"

Doors Open 7:00 — Show 8:00

POPULAR PRICES

★ "TELL THEM WITH ADVERTISING" ★

HAVE EYES EXAMINED
TO GIVE SUPREME GLASSES
FOR HEADACHES, DIMNESS or BLURRING
Dr. A. H. Swinburne, M. D.
FROM ATLANTA— With Georgia License
Has returned to Clayton and for a limited time will examine eyes at Clayton Hotel, Room 9, North Side Entrance from 9 a. m. to 12 m., and 1 to 5 p. m. If your glasses don't seem suited to your eyes, have good examination and find what is wrong. Special care given for correct refraction.

WANTED!
Dogwood and Persimmon
Dogwood can be cut 18. 36 and 54 inches, 4 1/2 inches at small end, 2 1/2 inches around, red or hollow. Will pay \$30 for dogwood delivered anywhere on highway. For further information see or write
A. N. SUTTON
Clayton, Ga.

Check up on your wear NOW
GET YOUR RADIATOR FIXED!

You need your car for war transportation—don't let radiator trouble put it out of service! Let your Esso Dealer check the radiator now for signs of winter wear—find and fix hidden damage. Let him check tires, switch them for longer life. Drain old oil, put in fresh, clean Esso Motor Oil. Pep up the battery. Lubricate chassis to help prevent wear. Check transmission and differential. This is Spring check-up time—and you owe it to your car to see your Esso Dealer now!
★ "Sure, we're all short of help these days—and I may need a little more time, but you can depend on me to do these jobs carefully!"
ESSEO DEALER care saves wear
LET YOUR ESSO DEALER DO IT