

# FEDERAL INCOME TAX IN BRIEF

## The Requirements Boiled Down for Busy Folks.

Returns must be filed on or before April 1, 1918.

Tax due may be paid now or on or before June 15, 1918.

If you were single and your net income for 1917 was \$1,000 or more you must file a return.

If you were married and living with wife (or husband) and had a net income of \$2,000 or more for 1917 you must file a return.

Husband's and wife's income must be considered jointly, plus income of minor children.

Income of a minor or incompetent, derived from a separate estate, must be reported by his legal representative.

Severe penalties are provided for those who neglect or evade the law.

For false or fraudulent return there is a penalty not exceeding \$2,000 fine or year's imprisonment, or both, plus 100 per cent. of tax.

For failure to make return on or before April 1, 1918, fine is from \$20 to \$1,000, plus 50 per cent. of tax due.

Returns must be filed with the Collector of Internal Revenue of district in which you live.

An agent may file return for a person who is ill, absent from the country or otherwise incapacitated.

Each return must be signed and sworn or affirmed by person executing it.

Single persons are allowed \$1,000 exemption in computing normal tax.

A married person living with wife (or husband) is allowed \$2,000 exemption, plus \$200 for each dependent child under 18.

A head of family, though single, is allowed \$2,000 exemption if actually supporting one or more relatives.

Returns must show the entire amount of earnings, gains and profits received during the year.

Officials and employees are not taxable on the salaries or wages received from a state, county, city or town in the United States.

Interest on state and municipal bonds issued within the U. S. is exempt from federal income tax and should be omitted.

Interest on United States government bonds is also exempt, except on individual holdings of Liberty Bonds in excess of \$5,000 par value.

Dividends are not subject to normal tax, but must be reported and included in net income.

Gifts and legacies are not income and should not be included on the return of the beneficiary.

Life insurance received as a beneficiary or as premiums paid back at maturity or surrender of policy is not income.

Payments received for real or personal property sold is not income, but the profit realized thereon is income for the year of sale.

Amounts received in payment of notes or mortgages is not income, but the interest on such notes or mortgages is taxable income.

From the entire gross income certain allowances are made in arriving at the net income.

Necessary expenses actually paid in the conduct of business, trade or profession may be claimed.

A farmer can claim payments for labor, seed, fertilizer, stock feed, repairs on buildings, except his dwelling; repairs of fences and farm machinery, materials and small tools for immediate use.

The amount of rent paid for a farm may also be claimed as a tenant farmer's expense.

Payments for live stock are allowable if bought for resale. But if bought for breeding purposes cattle are an investment, not an expense, and cannot be allowed.

A storekeeper can claim amounts paid for advertising, clerk hire, telephone, water, light and fuel, also drayage and freight bills and cost of operating and repairing wagons and trucks.

A physician can claim cost of his professional supplies, rent, office help, telephone, expense of team or automobile used in making professional calls and expenses attending medical conventions.

A dentist can claim similar items, except team or auto expense, which are not necessary in his profession.

Expenses that are personal or connected in any way with the support or well being of a person or family are not allowable.

The costs of machines, instruments, vehicles or implements that are more or less permanent in character are not allowable as an expense. They are investments.

Interest paid on a mortgage or other personal indebtedness is allowable on a personal return.

All taxes paid within the year can be taken out on a federal return, except federal income taxes, inheritance taxes and assessments for local improvements.

Losses sustained in business or through fire, storm or shipwreck or by theft, except when compensated by insurance or otherwise.

Wear and tear of rented buildings or machinery used in business may be claimed.

You can also claim the amount paid to the Red Cross and to other charitable, religious or educational organizations to the extent of 15 per cent. of your net income.

# MR. SIMPKINS PAYS HIS INCOME TAX

By ROBERT McBLAIR.

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 four times been promoted for valor during the Civil War and had died bravely on the field of action. Mr. Simpkins' throat ached now for two reasons: First, he revered and adored the memory of his father; secondly, his age and his eyes and his game leg wouldn't let him go to war himself. And 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, maybe die, for liberty.

Mr. Simpkins peered around to make sure that neither Bess nor John (who were at the teasing ages of sixteen and seventeen) were where they could see him, then he straightened and threw his right arm up for a salute. But his gouty shoulder twinged, and he groaned. He couldn't even salute.

"Damn!" said Mr. Simpkins, and with his other hand fiercely twirled his white moustachios.

He turned and limped into the library and sat down creakily before the mahogany desk on which were lying the blanks for his income tax statement, blanks which he had rather 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 taxes ever since he had discovered 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 half of his, they would 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 2 per cent. (under the 1916 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 pay an additional 2 per cent. on all over \$2,000—with the same allowance for children. This added \$252 to his "payable" column.

He then observed that for every \$2,500 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 "Excess Profits" tax of 8 per cent. on all "occupation" income over \$6,000, 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.

"Well," he admitted to himself, "that makes a difference."

He thought next of Judge Willoughby, whose income was about \$5,000.

"He only pays \$20," commented Mr. Simpkins, not quite so angrily this time; and then a thought struck him and he sat up rigidly in his chair.

Judge Willoughby's son had been drowned on the Tuscania when it was submarined 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 tall clock and an occasional trill of laughter from the children skylarking upstairs. The square 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 inkling 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 hat 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 the lid clanked shut over his missive, "I can do this much for my country, anyhow."

# APRIL 1 LAST DAY FOR FEDERAL RETURNS

## Penalties for Income Dodgers Are Severe—Get Your Return in if You Are Liable.

April 1, 1918, is the final day allowed under the federal income tax law for the filing of federal income tax returns. Persons who are required to file returns under the provisions of law and who fail to get their returns in on time are subject to severe penalties, as follows:

For making false or fraudulent return, not exceeding \$2,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and, in addition, 100 per cent. of the tax evaded.

For failing to make return on time, not less than \$20 nor more than \$1,000, and, in addition, 50 per cent. of the amount of tax due.

If on account of illness or absence from home you are unable to render your return within the time prescribed by law you may obtain an extension of 30 days if a request therefor is filed with the collector of your district before the due date of the return. In this request you must state the reason why the return cannot be filed within the time prescribed by law.

Collectors of internal revenue are not authorized to grant extensions of more than 30 days, but the commissioner of internal revenue has authority to grant a reasonable extension beyond 30 days in meritorious cases. If you desire an extension of more than 30 days your request should be addressed to the commissioner and should contain a detailed statement covering the reasons which make it impossible for you to file your return on or before April 1.

The internal revenue men are now completing their tour of the country, during which they were in touch with the people of every city and town. If you failed to get in touch with the deputy which visited your section it is not too late to get advice. Consult your postmaster as to where the nearest deputy is now. Get your blank form, study the directions and the requirements as shown thereon and make your return without fail if your income was sufficient to come within the bounds named in the law.

It is pointed out by Commissioner Roper that it is important that the people comply with the federal laws as fully as they are complying with the drafts for men and the conservation of foods and fuel. "The war must be paid for," says Commissioner Roper. "Congress has as much right to describe a just portion of income as it has to conscript our boys. The tax for 1917 is designed to reach moderate as well as large incomes, so that all persons who are in financial position to bear a portion of the heavy government expenses can be assessed in proportion to their ability to pay."

"The man who is barely making a living or barely supporting a family is not affected by the 1917 law. But the man who is able to bear a share of the burden has been reached by the new law, and he should accept his responsibility in the same patriotic spirit that our young men have shown in offering themselves for this great purpose of the country to make the world safe for people of all kinds to live in and to govern themselves."

This tax is one which recognizes women as on an equal basis with men. The unmarried woman or the married woman with a salary must make tax return just the same as any man. Only the woman supporting her mother or other members of her family may take out \$2,000 exemption.

Under the law the head of the family is the one whose earning power contributes to the family's support.

Similarly a widow with small children to support can take out \$2,000 exemption and \$200 additional exemption 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.

A man 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 his children under eighteen.

The widower under the law is a single man and must make tax return accordingly. Married men need not file returns unless they are earning \$2,000 or more.

"This is as much a national obligation as the reporting of 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 tax. 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."

**FOR SALE—5 ROOM COTTAGE,** electric lights, good garden, three blocks from Selma Graded School. Bargain for quick purchaser. Reason for selling, moving away. Apply C. W. Stallings, Box 140, Selma, N.C.

# STATE'S FARMERS ON THEIR METAL

## Must Be Depended Upon for Full Requirements Food or Feedstuffs.

### PAGE REVIEWS THE SITUATION

## Coming Wheat Crop Far Short of World's Requirements. Corn and Other Food or Feed Crops Must be Produced in Larger Quantities if Suffering is to be Prevented—Better Cultivation and Heavier Fertilization Urged.

Raleigh.—"The world-wide food situation and their own individual interests demand that the farmers of North Carolina plant during the approaching season the largest acreage of corn and other food or feed crops in the history of the State and that they give such crops the best possible cultivation and the heaviest possible fertilization," declared State Food Administrator Henry A. Page in an interview with newspaper men today.

"The coming wheat crop will supply not more than half the normal needs of the world, which must continue to be largely supplied by this country until the end of the war and for a considerable period beyond. This means that the demand for corn and other grains for human consumption will be more than double during 1919."

### Must Raise Own Requirements.

"The transportation situation is such that our farmers have no assurance of being able to secure any food or feed stuffs from any other section of the country next Fall and thereafter and if they do not produce sufficient food and feed crops for this section our people in all probability will have to do without. A large production of cotton is desirable and necessary and no particular reduction in the acreage of tobacco is being urged, but any farmer will be foolish to plant either tobacco or cotton to the exclusion of sufficient food and feedstuffs to run his own establishment and to provide his part of the surplus that will be required by the markets in our cities, towns and industrial communities."

"Few people have the imagination to conceive of the actual want and suffering which was prevented in our State by the increased cultivation of gardens and truck patches and increased production of staple food and feed crops last year. We are importing this fiscal year a comparatively small proportion of the thousands of carloads of canned goods and other food and feed products that we normally imported during past years. If we had not produced the stuff at home we would be going without at this time. We shall be able to secure even smaller imports of food and feed stuffs during the coming year."

"Every acre of wheat in North Carolina which has not already been heavily fertilized should be top-dressed with stable manure, wood mold and leaves or with commercial fertilizer. Every acre of food and feed stuffs should be manured or fertilized more heavily than has been customary in the past."

### Farmers Upon Their Mettle.

"Our farmers are upon their mettle! More depends upon them than upon any other class of people with the exception of the soldiers in the ranks themselves. I am sure that the patriotic farmers of North Carolina may be depended upon to do their full duty."

## NEED TO CONSERVE WHEAT MORE URGENT

### Consumption Must Be Reduced 30 to 50 Per Cent to Feed Allies and Prevent Flour Famine at Home.

Raleigh.—The Food Administration is fearful lest the recent announcement that meatless meals and porkless Saturday need not be observed during the next few weeks should give consumers the impression that there also might be a let-up in the conservation of wheat flour. On the contrary Food Administration officials announce that even more strenuous efforts for the conservation of wheat flour should be made if our people, to say nothing of our armies and our Allies, are not to go through a period of flour famine before the next harvest.

There will be no flour famine if the suggestions of the Food Administration are followed and the consumption of wheat flour is reduced by 30 to 50 per cent, but this reduction is absolutely necessary. The Food Administration is not only urging the substitution of other cereals and potatoes for bread, but is requesting consumers to eat less bread.

### SALE OF BROILERS NOT INTERFERED WITH

Raleigh.—Announcement has been made by the Food Administration that trade in broilers weighing up to two pounds is not and will not be affected by the recent order of the Food Administration prohibiting the killing of hens and pullets except for strictly local trade by unlicensed dealers.

### NOTICE

The undersigned having qualified as Admr. on the estate of Gaston Woodard, deceased, hereby notifies all persons having claims against said estate to present the same to me duly verified on or before the 12 day of March, 1919, or this notice will be pleaded in bar of their recovery; and all persons indebted to said estate will make immediate payment.

This 9 day of March, 1918.  
IRA WOODARD,  
Selma, N. C., Admr.

### SALE OF BUGGY WHEELS.

On Saturday, March 23, 1918, at 2 o'clock p. m., I shall sell at public auction to the highest bidder for cash one set of buggy wheels belonging to Jim Whitfield. These wheels will be sold to get service charges.

J. H. HOLLAND.  
Kenly, N. C.

### SALE UNDER EXECUTION.

Under and by virtue of an execution directed to the Sheriff of Johnston County from the Clerk of the Superior Court of Harnett County, N. C., under a judgment duly docketed in said Court in favor of R. F. Smith and against B. A. Norris, and also executions directed to the undersigned from Harnett County in favor of Durham Notion Company and vs. B. A. Norris, A. S. White & Company vs. B. A. Norris et als. said judgment being duly docketed in Johnston County, the undersigned will offer for sale for cash, to satisfy said executions, to the highest bidder at the Courthouse door in Smithfield, N. C., at 12:00 o'clock on Monday the 1st day of April, 1918, the following described lands, to-wit:

That certain lot and house in the town of Benson, N. C. conveyed to B. A. Norris by C. F. Neighbors, the deed to which is of record in the Registry of Johnston County in Book 37, page 201, said lot being described as follows:

Bounded on the north by the lands of Preston Woodall, on the East by the right-of-way of the Atlantic Coast Line Railroad, and on the South and West by the lands of Alonzo Parrish, and is known as Lot No. 4 in Block J of the Plan of the Town of Benson, N. C., being a lot 60 feet by 140 feet. This 27th day February, 1918.

Terms, cash. Time, April 1st, 1918, at 12:00 M., the Court House door in Smithfield, N. C.

W. F. GRIMES,  
Sheriff of Johnston County.

### MORTGAGEE'S SALE.

Under and by virtue of the powers contained in a certain mortgage deed, executed to me by Della Norris, February 2, 1917, said mortgage being of record in the registry of Johnston County, in Book No. 27 at page 30.

Default having been made in the payments of bonds secured by said mortgage deed, I will on Monday, the 1st day of April, 1918, at 12 o'clock M., at the Court House door in the town of Smithfield, N. C., sell to the highest bidder, for cash, the following described property, to-wit:

Lot No. 5 in block No. 34 as shown on the new map of the town of Benson, N. C., prepared by Reddick, Mann and Hale, during the year 1914, and fronting Mill Street on the North 50 feet and running back 140 feet to an alley, containing a fractional part of an acre.

This the 1st day of March, 1918.

W. J. WEAVER,  
Mortgagee.

James Raynor, Atty.  
This mortgage was given to secure purchase price of the above described premises.

### NOTICE—SALE OF TOWN LOT.

By virtue of authority contained in a mortgage deed executed by James A. Pierce and Ora Pierce to the undersigned on February 26th, 1917 and recorded in Book No. 37, page 205 of Johnston County, I will on March 29th, 1918, expose for sale to the highest bidder a lot of land situate in the town of Kenly, N. C., and described as follows:

Being lot No. 8 in block No. 2 in the J. T. Revell plot. Size of lot 50 feet by 150 feet, fronting 50 feet on Tilghmon Street, and further known as part of the Jesse Kirby land.

This Feb. 25th, 1918.  
WILEY H. HOWELL,  
Mortgagee.

**Clear Your Complexion with This Old Reliable Remedy—**

**HANCOCK'S SULPHUR COMPOUND**

For pimples, black-heads, freckles, blotches and tan, as well as for more serious face, scalp and body eruptions, hives, eczema, etc., use this scientific compound of sulphur. As a lotion, it soothes and heals; taken internally—a few drops in a glass of water—it gets at the root of the trouble and purifies the blood.

Physicians agree that sulphur is one of the most effective blood purifiers known. Remember, a good complexion isn't skin deep—it's health deep.

Be sure to ask for HANCOCK'S SULPHUR COMPOUND. It has been used with satisfactory results for over 25 years.

50c and \$1 the bottle

Send your druggist's. If he can't supply you, send his name and the price in stamps and we will send you a bottle direct.

HANCOCK LIQUID SULPHUR COMPANY  
Baltimore, Md.

Hancock's Sulphur Compound Ointment—25¢ and 50¢—for use with the Liquid Compound.

### SALE FOR PARTITION.

Under and by virtue of a decree, in the Superior Court of Johnston County, entered on February 1, 1918, in a special proceeding, entitled Ashley Johnson, Robert Johnson, et als. heirs at law of Alzoura Johnson, Sir William Johnson and Emma Johnson, Ex Parte, appointing the undersigned commissioner to sub-divide and sell said land and I will on

Monday, March 25, 1918, at noon, in front of the Court House in the town of Smithfield, North Carolina, offer for sale to the highest bidder at public outcry the following described tracts of real estate:

1st. Tract: Beginning at a stake in the Sir William Johnson line and runs N. 5, E. 54 poles to a stake; thence S. 82 1-2, E. 39 1-2 poles to a stake; thence S. 7 1-2, W. 53 poles to a stake in the Sir William Johnson line; thence N. 85 W. 37 1-2 poles to the beginning and containing 13 acres and being that part of the Alzoura Johnson lands allotted to Sir William Johnson in the division of the lands of his brother, Curtis Johnson, deceased, and being lot No. 1 in the aforesaid sub-division.

2nd. Tract: Beginning at a stake in N. R. Parker's line and runs N. 85, W. 78 poles to a stake; thence S. 5, W. 30 poles to a stake; thence S. 85, E. 8 and 7-10 poles to Southwest corner of the graveyard lot; thence along the graveyard lot 8 and 7-10 poles to the Southeast corner of the graveyard lot; thence in the same direction 53 poles to a stake in the N. R. Parker line; thence N. 29 1-2 E. along the N. R. Parker line 30 poles to the beginning, containing 14 acres, except the graveyard lot of about 3-4 of an acre which is not conveyed and being lot No. 2 in the sub-division made by the commissioner by virtue of the order of the court.

3rd. Tract: Beginning at a stake, a corner of lot No. 2 and runs N. 85, W. 69 and 3-10 poles across the Bernal, to a stake in the western edge of the Sir William Johnson mill pond at the high water mark, Curtis W. Johnson's corner; thence southward along the high-water mark to a stake in the Curtis W. Johnson line; thence S. 85 E. 60 poles to a stake, a corner of lot No. 2, near the graveyard; thence N. 5, E. 30 poles to the beginning, containing 10 acres and being lot No. 3 in the aforesaid sub-division.

4th. Tract: Beginning at a stake corner of lot No. 3, and 6 in this sub-division and runs N. 85, W. 50 poles to a stake in the western high-water mark of the Sir William Johnson mill pond, in the Curtis W. Johnson line; thence South along said high-water mark to a stake; thence S. 4, W. along the Curtis W. Johnson line 62 poles to a stake; thence N. 88, W. 12 and 7-10 poles to a stake; thence S. 4, W. 17 poles to a stake; thence S. 85, E. 48 1/2 poles to a stake in the line of lot No. 6 in the division; thence N. 5, E. 83 poles to the beginning, containing 27 acres and being lot No. 4 in the aforesaid sub-division.

5th. Tract: Beginning at a stake in Hannah's Creek, near the old fish trap, a corner of lot No. 6, and runs N. 5, E. 45 1-2 poles to a stake, a corner of lot No. 4; thence N. 85, W. 48 1-2 poles to a stake; thence S. 4, W. 21 and 7-10 poles to a stake; thence N. 86, W. 13 poles to a stake; thence S. 4, W. 64 poles to a stake in the run of Hannah's Creek; thence down the run of said creek to the beginning, containing 26 acres and being lot No. 5 in the aforesaid sub-division.

6th. Tract: Beginning at a stake, a corner of lot No. 2, and runs S. 29 1-2, W. 108 poles to a blackgum in the run of Bernal Swamp; thence down the run of said swamp to the run of Hannah's Creek; thence up the run of Hannah's Creek to a stake at the old fish trap, near the Syrock lands; thence N. 5, E. 128 1-2 poles to a stake, another corner of lot No. 2; thence S. 85, E. 70 and 4-10 poles to the beginning, and containing 41 acres and being lot No. 6 in the aforesaid sub-division. This description includes within its boundaries the 5 acre tract of land, near Hannah's Creek entirely surrounded by the lands of this tract, and known as the old Syrock place, and now owned by B. Parker.

Terms of sale, one-third cash and the balance payable January 1, 1919, title reserved until all the purchase money is paid.

This 20th day of February, 1918.  
JAMES D. PARKER,  
Commissioner.

Parker & Parker, Attys.

### SALE OF VALUABLE LAND.

Under and by virtue of a judgment of the Superior Court of Johnston County, entered at the February Term, 1918, in an action entitled Alonzo Parrish vs. Man Norris et als. the undersigned commissioners, appointed by the Court in said judgment, will offer for sale for cash to the highest bidder, before the Court House door in Smithfield, Johnston County, N. C., at 12:00 M., on Tuesday, the 28th day of March, 1918, the following described property, to-wit:

One Lot in the town of Benson, N. C., being and lying on Harnett Street fronting said street 70 feet and running back parallel with Wall Street 120 feet, it being Lot No. 3 in Block 47 of the Plan of the town of Benson, N. C., as shown on the map of Reddick, Mann & Hales. Sale of the said lot is being made for partition thereof among the tenants in common.

This 22nd day February, 1918.  
Terms: Cash. Time: March 28th, 1918, at 12:00 M., at the Court House door in Smithfield, N. C.

J. R. BARBOUR,  
R. L. GODWIN,  
Commissioners.

### NOTICE.

The undersigned having qualified as Administrator on the estate of Sir William Johnson, deceased, hereby notifies all persons having claims against said estate to present the same to me duly verified on or before the 5th day of February, 1919, or this notice will be pleaded in bar of their recovery; and all persons indebted to said estate will make immediate payment.

This 4th day of February, 1918.  
JAMES D. PARKER,  
Administrator.