

The Watauga Democrat.

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BOONE WATAUGA COUNTY, N. C., THURSDAY MARCH 28, 1918.

NO. 26.

A TIMELY WARNING.

The warning of Food Administrator Page to blockaders and to merchants who supply blockaders is very timely.

It is exceedingly fitting that the administrator has included the merchant and miller in his warning. The merchant ought to have a better conception of the seriousness of the offense of blockading than the blockader himself. He generally moves in a higher circle of intelligence and morality. Instead of encouraging men to violate the law the merchant is a man who can fairly be expected to warn men against violating the law. And as a rule he does, but undoubtedly there are exceptions.

We have much more sympathy for the blockader himself than for the man who under cover of night slips out of his back door the material which the moonshiner uses in his nefarious business. The moonshiner at least is not playing the hypocrite.

But there is no excuse for the blockader. The measure of his guilt is not so great as that of the sleek, prosperous merchant who is a sharer and promoter of his crime but it is great enough, and the law which imposes a years sentence on the roads for blockading is none too severe, although one would infer as much from the infrequency of its application.

The prompt and drastic action against the use of food materials in the manufacture of blockade whiskey threatened by the Food Administrator will meet with universal approval not only by that element of the people who want to see the food regulations thoroughly enforced in this State but also by those who want to see violation of the liquor laws held down to the lowest possible minimum.—News and Observer.

Many Still Destroyed in Wilkes.

The following from the North Wilkesboro Hustler is proof evident that the revenue officers of Wilkes are busy after the illicit distillers in that County:

In Antioch township last Friday, 15th, Revenue Officers Dancy, Smith and Hampton seized a whiskey distillery having a capacity of 500 gallons.

The same evening at 3 o'clock, they seized and destroyed a steam distillery plant in that same township which was preparing for distilling. It had not gotten into operation but was an in-coming plant.

Dancy and Smith destroyed a large steam plant in Soiners township the day before, 14th inst. That afternoon at 4 o'clock about 2 miles from the last named still they seized and destroyed about 50 barrels of beer and a 91-gallon capper which is now at Deputy Collector Dancy's office.

On the 11th and 12th plants were captured in Lovelace and Antioch. That in Lovelace was at about 4 p. m. when Dancy, Smith and Hampton destroyed a quantity of sweet mash beer and other distilling apparatus; this was Monday of last week. The other was on Tuesday the 12th, in Antioch township, a small plant.

Try This For Sour Stomach.

Eat slowly, masticate your food thoroughly. Eat but little meat and none at all at supper. If you are still troubled with a sour stomach take one of Chamberlain's Tablets before going to bed. Ady.

THANKS RECEIVED FROM THE FRONT

WILD EXCITEMENT OVER RECEIPT OF SURGICAL DRESSINGS

Director Of Woman's Work For Red Cross Receives Letter From Paris

The importance of the work that is being done by the women all over the Southern Division of the Red Cross in the way of knitting, of surgical dressings and of hospital garments has been stressed many times, but it has never been shown more clearly than in the following note of thanks which was received a few days ago by Mrs. John W. Grant, Director of the Department of Woman's Work of the Southern Division, from Mrs. Gertrude Austin, Chief of the Red Cross Surgical Dressings Service in Paris: 25 Rue Pierre-Charron, Paris, February 2, 1918.

To The Chairman, Dear Madam: Your case of surgical dressings No. 85 has just been opened, and we want to thank you most heartily for your help.

We are wildly excited here over the arrival of the first Front Parcels and the first Standard Dressings. They are not yet in our stores, but we know that they are in France.

You can't realize what this means to us, for we have waited for them so long and so anxiously.

Go ahead and send us plenty more. Cordially yours,

GERTRUDE AUSTIN, Chief of Service.

That the Southern Division is doing its part in shipping these articles to Europe is shown in the reports of the division warehouse in Atlanta which give a detailed statement of all work done during the week. Not infrequently as many as 300,000 articles are shipped for export in a single week, in addition to all of the work of inspecting, cutting out and packing, which is done at the warehouse, and to the boxes which are shipped to the cantonnements in this country.

RED CROSS WAR FUND DRIVE SET FOR MAY 20

In order not to detract even slightly from the forthcoming Liberty Loan campaign, the War Council of the American Red Cross has postponed the campaign to raise the second War Relief fund of \$100,000,000 to the week of May 20 from the week of May 6th, as was originally intended. It is announced in Washington today.

This action fixes the date of the second Red Cross campaign eleven months after the first, which was started on June 18, 1917. The War Council had been appointed by President Wilson only five weeks prior to the beginning of this campaign, so that its first great task was to provide means for carrying on relief work during the war on a scale commensurate with the military operations.

More than \$100,000,000 was contributed in response to the first call for financial aid and contributions plus interest brought the total receipts from the first drive up to \$105,000,527. Of this amount, \$17,006,121 was refunded to Red Cross Chapters for local relief work. Of the balance, \$77,721,918 has been appropriated, leaving a balance of \$10,371,217 available for appropriation. France has received appropriations amounting to more than thirty millions. During the week preceding Christmas the Red Cross conducted a membership drive which resulted in the enrollment of approximately 22,000,000 new members. This was followed last month by a campaign conducted by the Junior membership of the Red Cross which resulted in the enrollment in the collateral organization of practically all of the school children in America.

Forgot What He Needed.

From the Republican, Mt. Gilead, Ohio. The editor had an interesting experience some time ago, when a young gentleman came to this office and asked for a copy of the Morrow County Republican. He scrutinized it carefully when a copy was handed him, and then said: "Now I know, 'What is it you are looking for,' we enquired. 'My wife sent me after a bottle of Chamberlain's Cough Remedy, and I forgot the name. I went to several stores and the clerks named everything in the line on the shelf except 'Chamberlain's. I'll try again, and I'll never go home without Chamberlain's Cough Remedy.'"

The Republican would suggest to the proprietors of stores that they post their clerks, and in never let them substitute. Customers lose faith in stores where substituting is permitted, to say nothing of the injustice to makers of good goods and the disappointment of customers. Adv.

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 are 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

Conserving Hens.

They've handed down a stern decree, the conservation boosters; that hens immune from death must be, though we may shoot the roosters. Says Hoover and his merry men, whose ukase must be heeded, "it is a sin to kill a hen, when eggs are badly needed. Fresh eggs are good beneath one's belt, the textbooks all determine, and when they're stale they'll do to pelt the peace fan and pro-German. We'll put the Teutons in a box, and buy our men more bullets, if we kill off the cackling cocks, and spare the cackling pullets." And now, in every butcher's Store, from Waterloo to Wooster, the helpful hen is seen no more, but there's a stack of rooster. Oh, lead the roosters to the block, for rooster meat is corking, the Leghorn and the Plymouth Rock, the Brahma and the Dorking! Oh, give the roosters chloroform—too ancient for beheading; and eat them cold and eat them warm their feathers use for bedding. I bake upon the kitchen fire, a fowl of proper gender; I also cook a rubber tire, which is a bit more tender. I chew the rubber tire a while, and then I chew the rooster, and say, "I've Hoover Skinned a mile as conservation booster!"—Walt Mason in News and Observer.

BANK REPORT.

Following is the report of the condition of Valle Crucis Bank at Valle Crucis, in the state of North Carolina at the close of business March 4, 1918.

RESOURCES:	
Loans and discounts	\$53,273.55
Overdrafts Secured	425.50
Unsecured	227.30
United States bonds on hand	100.00
Banking House	1,265.39
Furniture and fixtures	1,040.61
Demand Loans	1,300.00
Due from National banks	3,218.17
Due from Banks and b'krs	2,272.13
Silver coin, including all minor coin currency	55.07
National bank notes and other U. S. notes	450.00
Total	\$63,728.02

LIABILITIES:	
Capital stock paid in	11,000
Surplus fund	1620.00
Undivided profits less current expenses and taxes paid	44.56
Notes and Bills rediscounted	6,000.00
Bills Payable	6,000.00
Deposits subject to check	17,143.74
Time certificates of deposit	19,007.96
Savings Deposits	1,092.20
Cashier's cks. outstanding	277.42
Total	\$63,728.02

State of North Carolina, County of Watauga, ss: I, L. M. Farthing, cashier of the above named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

L. M. FARTHING, Cashier.
Correct—Attest:
H. B. PERRY
D. F. MAST
Directors.

Subscribed and sworn to before me this 16th day of March 1918.
W. H. MAST, N. P.

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 endorsed and taken over the Children of America Army of Relief, and that henceforward the work of this latter organization will be carried on by the Junior Red Cross.

The transfer of funds took place on March 2nd, \$40,000 being given over to the Junior Red Cross to be devoted to child welfare work abroad, and the Army of Relief will cease to solicit funds. All Army of Relief members are now eligible for membership in Junior Red Cross auxiliaries, and Chapter School committees are authorized to incorporate them in schools that are not already enrolled as Junior units or to incorporate all Army of Relief members in their territory as a single Junior Auxiliary.

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.

BANK STATEMENT.

Following is a report of the condition of the bank of Blowing Rock at Blowing Rock in the state of North Carolina, at the close of business March 4, 1917:

RESOURCES:	
Loans and discounts	\$77,742.97
Overdrafts Secured	669.57
Overdrafts Unsecured	448.34
Banking house and lot	2,750.00
Furniture and fixtures	1,298.00
All other real estate owned	190.34
Due from national banks	364.85
Due from b'ks and b'krs	12,039.66
Cash Items	79.00
Gold coin	1,200.00
Silver coin, including all minor coin currency,	1,127.22
National bank notes	3,121.00
Total	\$100,775.10

LIABILITIES:	
Capital stock	\$16,000.00
Surplus Fund	900.00
Undivided profits, less current expenses and taxes paid	1,317.95
Dividends Unpaid	411.00
Bills payable	14,800.00
Deposits subject to check	32,695.39
Time Cert. of Deposit	34,146.58
Cashier's cks. outstanding	504.27
Total	\$100,775.10

State of North Carolina, Watauga county, ss: I, G. M. Suddorth, Cashier of the above named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

G. M. SUDDERTH, Cashier.

Correct—Attest: J. D. Brown,
J. A. Lentz, Will Lentz, Directors

Subscribed and sworn to before me this 15th day of March 1918.

J. H. GREEN, J. P.

BANK STATEMENT.

Following is the report of the condition of the Watauga County Bank at Boone, N. C., in the State of North Carolina, at the close of business March 4, 1918.

RESOURCES:	
Loans and discounts	\$263,720.39
Overdrafts Secured	648.22
Unsecured	414.48
Banking house	2,800.00
Furniture and fixtures	1,000.00
Due from Nat. banks	42,541.09
Due from State Banks and Bankers	372.87
Gold coin,	3,487.00
Silver coin, including all minor coin currency	1,046.38
National bank notes and other U. S. notes	5,193.00
Total	\$321,123.43

LIABILITIES:	
Capital Stock paid in	34,800.00
Surplus fund,	3,500.00
Undivided profits, less current expenses and tax paid	5,718.52
Deposits subject to check	124,744.19
Time certificates of dep.	134,494.78
Savings Deposits,	11,918.10
Cashier's cks. outstanding	5,947.84
Total	\$321,123.42

State of North Carolina, Watauga county, ss: I, G. P. Hagaman, Cashier of the above named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

G. P. HAGAMAN, Cashier.

Correct—Attest:
N. L. Mast,
W. C. Coffey,
L. A. Greene Directors.

Subscribed and sworn to before me this 18 day of March, 1918.
W. D. Farthing, C. S. C.

W. P. SPEAS, M. D.

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