

# Mr. Blair Cuts Red Tape As To Money Recovery By Taxpayers

## Hereafter It Will Not Be Necessary to File Claim of Abatement. John Small Brings Suit For Evidance Co. Against Mr. Blair to Force Commissioner to Issue Whisky Permit.

Daily News Bureau and Telegraph Office, 123 Albemarle Building, 10 East West

By THEODORE TILLER.

Washington, Dec. 16.—David H. Blair, the Tar Heel commissioner of internal revenue, today cut the red tape of the bureau in connection with the recovery of money by the taxpayer who has paid an over assessment on income tax returns. Commissioner Blair announced that a new ruling, effective today, makes it unnecessary hereafter to file a claim of abatement and the taxpayer will be saved long delay and annoyance such as have occurred in the past.

Under the revised policy ordered by Commissioner Blair the treasury will return the overpayment to the man who has paid too much in taxes and he will not be forced to sue for a refund of red tape to get his money back. The change is of interest both to the large and small taxpayer, and Commissioner Blair doubtless soon will be called blessed by the harassed legions who have struggled over income tax blanks.

Heretofore when an overassessment or overpayment was disclosed by the audit of an income tax return the taxpayer was invited to file a claim for the abatement of the excess assessment or the refund of the overpayment. When received the claim was registered and filed away until reached in due course for consideration. Because of the large number of such claims filed, delay in adjustment necessarily resulted.

After December 15 taxpayers will not be advised of their privilege of filing a claim for the refund of taxes which have been paid in excess of amounts legally due, but instead will receive a certificate of overassessment and a check in correction of the error, or if an assessment is outstanding against the taxpayer for the excess profit tax, the overpayment will be applied as a credit against the assessment, and the balance immediately refunded.

This will be of distinct financial advantage to both the taxpayer and the government. It will do away with the necessity for the taxpayer filing a claim for refund, and will greatly reduce the amount of work to be done by the bureau in the adjustment of claims.

Tax payers may continue to file claims for abatement and refund, but it is expected that the number of such claims filed each month will be greatly reduced. Efforts are being made by the bureau to adjust within six months all claims now pending, and thereafter to keep the work current. The revenue act of 1921 provides that under certain conditions interest shall be paid upon claims from the date of the payment of the tax to the date of the allowance of the claim. The new procedure should greatly reduce the amount of interest which the government must of necessity pay upon claims for refund.

John H. Small, former representative in Congress from North Carolina today brought suit against David H. Blair, internal revenue commissioner and Roy V. Hazen, prohibition commissioner, in the district supreme court, in behalf of Evidance Company incorporated to issue this company a permit to sell intoxicating liquors as wholesale, the plaintiffs being wholesale druggists in New York.

Recent ruling of the attorney general, limiting the sources for the sale of intoxicating liquors for medical purposes in effect was that permits to sell intoxicating liquors as wholesale may only be issued to wholesale druggists. The present commissioner, it is charged by the plaintiffs has denied many applications for such permits, and unusual delay has existed in many other cases. This has resulted, it is set out, in great inconvenience both to wholesale druggists and to the public, and there has been much criticism.

The reason assigned for refusing the permit in this instance is because the wholesale drug company did not carry a stock at all times exceeding the value of \$25,000. It is set out by the plaintiffs that there is nothing in the law or the regulations which fixes the amount of drugs which must be carried.

## SHE IS NOW A WELL AND HAPPY WOMAN

### Resident of Memphis Rejoices Over Her Remarkable Restoration to Health.

"I was down in bed almost helpless when I started on this, but it worked, but me on my feet and feel as well as I ever did in my life," said Mrs. Lizzie Norvell, 171 East St., Memphis, Tenn.

"I had three years of serious stomach trouble which just seemed to wear me out completely, my whole system gave way and I was just about ready to give up in despair when I began taking Tanlac."

"I thought for a long time I had kidney trouble, but I never feel a sign of it now. I am not nervous any more, eat anything I want and nothing hurts me. In a few words, I am strong, well and happy now."

Tanlac is sold in Greensboro by Greensboro Drug Company and all leading druggists.

## TWO MORE DAYS TILL MONDAY

**"We Do It Better"**  
Do you dread Droug or have you learned that ECONOMY AND SATISFACTION are combined when you send your wash to The Columbia Laundry?  
We do Droug Dry Work, which means that your clothes are returned washed and dried, flat pieces ironed, starched pieces starched.  
But our best work is FINISHED WORK returned ready to WEAR.  
Our prices are reduced and you can have MORE LAUNDRY DONE FOR THE SAME MONEY NOW.

**COLUMBIA LAUNDRY COMPANY**  
Cleaners R. A. Bishop, Mgr. Dyers

mitted on agriculture the 25 cent tax levied on cotton ginned for the purpose of creating a warehouse fund was repealed by the senate Friday. The bill was introduced in the house by McSwain, of Cumberland, and went through the senate without merriment and was buried without benefit of obituary.

The agricultural committee last session fought off attacks on this bill, but this year the failure of the department of agriculture to furnish information about the amount of taxes collected under this law, the disposition that had been made of this money, the number of bales of cotton ginned and other information about its operation of this tax. The resolution. The Republicans this information was passed early in the session, and attention was called to the fact that this information had never been furnished. The result today was that the measure, which the committee on agriculture had saved at the regular session, came up on a favorable committee recommendation from the committee, it went through without comment or discussion.

The tax will not be collected after the date of the ratification of the bill, and the ratification of the bill will be held for the week for which it was intended. Some of the members of the senate understood that about half a million dollars had been collected. The money was appropriated in the original bill for the building of a system of cotton warehouses in North Carolina through loans to communities which would match the state aid money for this work.

### Roseboro Squabble.

The senate today put Representative T. Owen, of Sampson county, on a strictly party vote it repealed the law passed at the end of last session which took Mr. Owen's property and that of other people out of the city limits of the town of Roseboro. Over the Sampsonian's vigorous protest the bill introduced by request by Townsend of Harnett, passed the house and had a favorable committee report in the senate.

Friends of Mr. Owen were itching for the bill, and when the reading clerk came to it along with other roll call bills on the local calendar, Senator Byrd moved that the bill be tabled.

Frank Dunlop heard it and recognized the bill which has caused so much discussion in committees, and he protested. Raynor made the point of order that the bill was not debatable. Then Elmer Long asked Senator Byrd if he would be willing to withdraw his motion long enough for the senate to get an understanding of the nature of the bill. By this time the chamber was alert and Senator Long explained that 45 of the 50 people taken out of the town, now wanted to come back, and had asked Mr. Townsend to introduce the bill. After some discussion the bill was voted with all Republicans voting against it and all Democrats voting for it.

### Change Judicial Districts.

There was no opposition to the bill to take Polk county out of the 16th and put it in the 15th judicial district, but the proposal to take Catawba county out of the 17th and put it in the 16th district brought vigorous protest from Senator Reinhardt, who said that neither he nor the representative of his county in the senate would support the bill. He did not want to see the change made and asked for a roll call which showed a strict party division. Mr. Reinhardt then objected to third reading on the same day, but the senate suspended the rules and put the bill through with Senator Dummer's amendment to make the change effective in July of next year. This amendment was satisfactory to the proponents of the bill, who thought the solicitor was entitled to the fees from cases now pending.

### New Bills.

The senate continued to introduce bills today, the following being added to the list already introduced: Squires—Amend the Caldwell county game laws.

Stubbins—Amend the town of Washington's school laws.

Griffith—Joint resolution carrying a memorial to the general assembly of Virginia regarding a road between Elizabeth City and Norfolk.

Blue—Amend the consolidated statute relating to officials of the state institutions dealing with themselves.

Mendenhall—Amend the law relating to the use of the "license applied for" tag on automobiles.

Erwin—Joint resolution for extra pay for the engineer and fireman during the session of the legislature.

### Raleigh Robberies.

Three robberies in Raleigh last night on the most public streets of the city and before it became late enough to make travel lonely, have caused a lot of police speculation as all three seem to have been done by the same men.

The money taken was trifling for three hauls, but one of these robberies was pulled off with a block of Judge Lane, of breaking and entering a store and stealing therefrom cigarettes and cigars and a few other small items of value. The prisoner was sentenced to 12 months on the roads of Gaston county. He has served nearly five months of his term. His prison record is good, and his keepers say he seems to be deeply penitent. His honor, Judge Lane, recommends that I parole him, and Solicitor Hayes, who prosecuted him, joins in this recommendation. Many other good citizens, including all the officers of the county, recommend his parole or pardon.

"On account of the youth of the defendant, he being about 18 years of age, and because of the recommendation of the judge and solicitor, and the officers and other good citizens of Catawba county, I parole the prisoner for the remainder of his term upon condition that he be of good behavior and respect the law, reserving the right upon the slightest suspicion that he is not keeping the terms of his parole to revoke it and he be returned to prison."

James, Ellis, Lenoir county, August term, 1919. Murder in second degree; four years in state's prison. Presented by J. R. Denton, Kinston. Declined.

Parole—To the Superintendent of the state's prison:  
The parole of one Paul Vastal, granted him on account of the critical illness of his mother, is hereby extended until the 23d day of January, 1922.

To Cure Sore Throat in One Day  
Mop the Throat with Dr. Porter's Antiseptic Healing Oil. 50c per bottle. Mon Sat 10

**Kid's colds mean wakeful nights—**  
CHILDREN romp around and play, and become overheated. Cold often results. Have Dr. Bell's Pine-Tar-Honey on hand and give them some as directed. It cures that hard packed phlegm, soothes sore throats, relieves that annoying coughing and irritation in the throat, resulting in restful nights. Very pleasant to take. Good for all the family. See all Druggists.

Lambeth, Chas. C.—Davidson county; February term, 1919; larceny of bicycle; two years in state's prison; presented by B. F. Lanier. Declined.

Meacham, Bob—Richmond county; January term, 1921. Manufacturing liquor, adding and abetting; two years on county roads. Presented by J. P. Cabell. Declined.

Brown, Vester—Haywood county; September, 1915; murder second degree; 30 years state's prison. Presented by Mr. J. H. Hannan. Declined.

Burgin, Hearst and Otis—Haywood county; February, 1921; selling cigarettes to minor; fined \$30 each and costs. Presented by Geo. H. Ward and W. J. Hannan. Declined.

Marimeno, Joe—Haywood county; February, 1921; selling cigarettes to minors; fined \$160; presented by

# Farming Must Be Made More Profitable

ABOUT this time of year it is customary for us to announce the big features planned for The Progressive Farmer the coming year.

Always and emphatically, The Progressive Farmer is a paper with a purpose. We do not drift. We do not simply fill our paper with so many columns of matter about farming and the farm home. On the contrary, we are constantly, earnestly, and wholeheartedly asking ourselves and our thousands of readers, "What plan, program, movement, or policy can we now advocate that will be of greatest help to the farmers of the south, the farmers' wives, and the farm boys and girls?"

THE Progressive Farmer has been a lifelong champion of better schools, better roads, better churches, more beauty, higher living standards and all the other agencies of a richer civilization for the rural south. At the same time we have always realized that all these things mean money and that to make farming pay better is the fundamental need in all agricultural progress.

Next year we are going to make "More Money From Farming" our dominant thought. While we cannot announce all subjects in detail we can announce a special series to run through 1922 under the title, "More Money From Farming in 1922: How to Get It." Here is the special series as planned:—

## More Money from Farming in 1922—How to Get It

- January 7—By Selecting a Cropping System Suitable to the Soil, Market and Other Conditions.
- January 14—By Increasing Profits from our Tobacco and Peanut Crops: How to Do It.
- January 21—By Getting More out of Poultry: How to Do It.
- January 28—By a Better Garden on Every Farm: How to Get It.
- February 4—By Utilizing the Man, Horse and Machine Power Available to Better Advantage.
- February 11—By Using More Fertilizers at Less Cost, by Better Selecting and Buying.
- February 18—By Using the Information in our Reference Specials—What It Contains.
- February 25—By Fertilizing Cotton, Corn, Tobacco and Peanuts, and Other Crops Better—How to Do It.
- March 4—By a Better Preparation of the Seed Bed: How to Do It.
- March 11—By Selecting Better Yielding Varieties: Some of the Best Yielding Varieties of Cotton, Corn, Tobacco, Peanuts and Other Crops.
- March 18—By Getting Better Stands of Cotton and Other Crops—What is the Best Spacing?
- March 25—By More and Better Hay, Silage, and Other Food Crops—What to Plant, How to Grow, and How to Harvest.
- April 1—By Better and More Economical Cultivation of the Crop: What Implements to Use.
- April 8—By Making Sweet Potatoes a More Profitable Crop: How to Do It.
- April 15—By Planting Grazing Crops for Fattening Hogs: What Crops to Plant.
- April 22—By Canning More Food Products for Home Use and Some to Sell.
- April 29—More Money from Farming in 1922: What to Do Next Month.
- May 6—By Growing More Legumes: What to do with Stubble Lands.
- May 13—By Producing and Using More Dairy Products on the Farm.
- May 20—By Making Dairy Cows a Source of Farm Revenue: How It May Be Done.
- May 27—More Money from Farming in 1922: What to Do Next Month.
- June 3—By Marketing the Farm Products Better—Some Suggestions for Improved Methods.
- June 10—By Preventing Losses from Insect Pests: How to Combat Some Common Insect Enemies.
- June 17—By Reducing Losses from Plant Diseases: Some Diseases of Common Crops.
- June 24—More Money from Farming in 1922: What to Do Next Month.
- July 1—By Laying by the Crops at the Right Time: When Should Cultivation Stop?
- July 8—By Providing Storage for the Crops: Cotton Warehouses.
- July 15—By Marketing the Cotton, Tobacco and Peanut Crops Cooperatively: How It is Done.
- July 22—By a Fall and Winter Garden: What to Plant.
- July 29—More Money from Farming in 1922: What to Do Next Month.
- August 5—By Increasing Soil Fertility and Crop Yields: How It May Be Done.
- August 12—By More Small Grains and Other Fall-sown Crops: Co-operatively: How It is Done.
- August 19—By Making Larger and Better Pastures: How to Do It.
- August 26—More Money from Farming in 1922: What to Do Next Month.
- September 2—By More Efficient Cotton Picking: Some Suggestions for Improvement.
- September 9—By Saving More and Better Hay: How to Do It.
- September 16—By Selecting and Saving Better Seeds for Next Year: How to Do It.
- September 23—By Fattening the Hogs More Economically: How It Can Be Done to Prevent Soft Fork.
- September 30—More Money from Farming in 1922: What to Do Next Month.
- October 7—By Producing More Cane and Sorghum Syrup—How to Make and Sell.
- October 14—By Wintering Only Such Livestock as the Feed on Hand Will Satisfy.
- October 21—By Getting More Out of the Idle Lands—How to Make the Woodlands Pay Better.
- October 28—More Money from Farming in 1922: What to Do Next Month.
- November 4—By Wintering Only Such Livestock as Will Probably Be Profitable—How to Do It.
- November 11—By Draining the Rich Low Spots on the Farm—How to Do It.
- November 18—By Fencing Where Fences Will Pay—What Fencing is Needed.
- November 25—More Money from Farming in 1922: What to Do Next Month.
- December 2—By a Better Use of the Repair of Farm Work Shop—How to Equip It.
- December 9—By Planning the Farm on a Business Basis—How to Use the Federal Farm Loan System.
- December 16—By a Better Home Orchard—How and What to Plant.
- December 23—By Improving Tenant and Labor Conditions on the Farm.

We again invite the co-operation and support of our great Progressive Farmer family in making your paper even more useful in 1922 than in 1921.

We are proud of having now reached the amazing figure of "More Than a Million Copies a Month;" we are proud of the magnificent support the farmers of the south have given us this year, and we promise every reader that in 1922 we will use every resource at our command to help in the fight for good farming, just and profitable prices, and a more satisfying country life.



Raleigh, N. C.

NOTICE—A sample copy will gladly be mailed to any interested farmer or business man. Or better still send \$1 for a year's subscription, \$1.50 for 2 years, \$2 for 3 years, or \$3 for 5 years.

## A PRE-CHRISTMAS SALE OF DOLLS Today

Think of it, a whole week before Christmas and EVERY DOLL IN OUR STOCK REDUCED TO EXACTLY HALF PRICE. A good selection remains for choosing. Dolls of every size and sort. As handsome an assemblage of Dollies as you could see anywhere.

TODAY YOU INTENDED saving—tomorrow you hope to save—and the next day your good intentions, and your money, are both gone.

When you get your pay, put into the bank immediately the portion you want to save.

The accumulation of savings and the profit will surprise you, and supply that necessary attribute—life's "nest egg."

Come in today and start a savings account.

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