

Rationing

The following questions and answers—first of a series designed to explain the principal points of the forthcoming program for point rationing of canned, bottled, and frozen fruits and vegetables, juices, dried fruits, and all soups—were released today by the Office of Price Administration:

1. Q. When will actual rationing begin?

A. As early in February as possible.

2. Q. Why is it necessary to suspend retail selling at all?

A. There are several reasons. In the first place, of course, all food stores throughout the country must be given an opportunity to prepare for the start of rationing. They must have time to build up supplies, to train clerks, to receive and post the official OPA list of point values and familiarize themselves with those values; also it will give the retailer time to take an inventory of his processed food. Secondly, the public must be registered for Book 2, be notified of the actual point values, and be given time to study them and budget their points for the first ration period.

3. Q. How will the housewife know when point values are changed?

A. The newspapers and radio will carry the announcements, and every food store will have an OPA poster showing the current point values of each particular product. A new poster will be issued when point values change.

4. Q. Will the point values be the same in all stores, or will they vary between high-price and low-price stores?

A. The point values are the same in every store in the country, regardless of the price charged. The housewife, in buying a No. 2 can of tomatoes, will have to surrender the stamps for the same number of points regardless of whether the price is 12 cents or 15 cents, or whether the can is of Grade A, B, or C, or any other grade designation such as "fancy," "choice," or "standard."

5. Q. How long will the first ration period last?

A. That will depend very largely on the date when rationing begins. If it were possible to start February 1, the first ration period very probably would take in the entire month of February. If, as now seems probable, rationing will begin on a later date, the first period may be an "odd" one covering either the balance of February or possibly the balance of February and the full month of March. Thereafter, however, rationing periods likely will correspond to the calendar months.

6. Q. What is going to be done about people who have an excess supply of these commodities on hand?

A. Everyone applying for War Ration Book Two will be required to fill out and sign a "consumer declaration" form stating exactly the stocks of processed foods on hand. Book 2 will have stamps removed for excess stocks and thus, in effect, will compel the applicant to use up these stocks before buying any more. Heavy federal penalties can be applied to those making a false declaration.

7. Q. Does this "declaration" mean that I will have to declare the fruits and vegetables I canned at home last fall?

A. No. Nothing you have packed at home need be declared and no stamps will be deducted for these home supplies. It is expected, of course, that you will use your home canned goods instead of buying commercial products and thus help your Government spread food supplies as widely as possible.

8. Q. There seems to be some question about dried and dehydrated vegetables and things like dehydrated dog food. Are these covered by rationing?

A. No. Only dried and dehydrated fruits—apples, peaches, and the like. Dry vegetables like navy beans, split peas, and lentils are not included.

9. Q. What about chicken soup, canned beef broth, turtle soup, and other soups made of meat or poultry stock containing few, if any, vegetables?

A. All canned soups are rationed, no matter what their content. But not dehydrated soups.

10. Q. But why ration all canned soups; why not only those made all or largely from vegetables?

A. Because all canned soups are interchangeable. If we can't get one kind, we are very likely to take another. If we only rationed vegetable soups, a great demand would develop for meat and chicken soups, with the result that these would disappear from the shelves in a very short time.

11. Q. Why is not canned salmon and canned meat included in the present rationing program?

A. Because ordinarily canned meats and fish are not used interchangeably with canned vege-

LIBERTY LIMERICKS



Said an acrobat named Ali Oop,
"I'm constantly telling my troupe—
Pledge all you can raise
For War Bonds, these days,
And Hitler will be in the Soup!"

Help turn the Axis.
Put a full tenth of your earnings into War Bonds and Stamps—every pay day!

U. S. Treasury Dept.

tables. The present program was intended primarily to cover processed fruits and vegetables.

12. Q. Will the housewife have to make an inventory of her canned goods by products—so many cans of peas, so many of beans, so many of cherries, and so on?

A. No, she need report only the total number of cans that her household has on hand when rationing begins.

13. Q. Can the housewife use the ration books of all the members of her family when she goes shopping. How about the maid who is furnished meals?

A. Yes, she may take along each ration book issued to members of her household, just as she does now in buying sugar or coffee with Ration Book One.

Beer Campaign

Raleigh, Jan. 4.—The beer industry's "clean up or close up" campaign resulted in the elimination of 44 objectionable retail beer outlets in 18 counties during 1942.

Edgar H. Bain, of Goldsboro, State Director of the Brewing Industry Foundation's North Carolina Committee, said 34 dealers lost their licenses by revocation, eight were denied renewal of licenses and two outlets surrendered their licenses after revocation petitions had been filed.

The annual report also disclosed that 13 retail outlets were placed on probation, and 145 others were warned to "clean up" or face more drastic action.

As a part of its self-regulation program, the Committee held 51 industry meetings during the year, including meetings of retail dealers in 41 cities and towns.

Since the "clean up or close up" campaign was started in North Carolina in May, 1939, the Committee has cooperated with local authorities in the elimination of 241 objectionable retail outlets—180 by revocation, three by refusal of licenses and 58 by refusal of local boards to relicense.

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Lee H. Bell
The Watkins Man
LOUISBURG, N. C.

TREASURY DEPARTMENT
Bureau of Internal Revenue
Washington, D. C.

FEDERAL INCOME TAX No. 1

WHAT IS INCOME TAX?

The federal income tax is, as the name implies a tax levied upon incomes, and it is payable in relation to the amount of income. Income, for Federal income tax purposes, means in general any compensation for one's services, whether the compensation be in money or in goods or other services; it includes also the net value received for the product of one's labor, as farm produce in the case of a farmer; income from investments; profit from business operations; and other gains from sales and exchanges of goods and property. Certain limited categories of income are, however, tax exempt, and to the extent of such exemption are excluded in computing the tax.

Because of exemptions from the tax given to persons having less than certain stated amounts of income, as well as because of various deductions and credits allowable, only a small proportion of the number of persons receiving income have until recently been subject to the tax. Thus, of the estimated 55 million persons in this country who received income in one form or another during the calendar year 1941, only some 26 million persons were required to file Federal income tax returns for that year, while of these same 26 million, more than 9 million were not taxable due to credits and deductions allowable.

As a result of the lowering of exemptions, many more persons are now subject to the Federal income tax than before, and for the calendar year 1942 it is estimated that more than 34 million persons will file Federal income tax returns. To the large number of persons now subject to the Federal income tax, who have never reported income before for Federal tax purposes, an understanding of the law and applicable regulations is of prime importance.

An income tax return is a declaration on the part of the taxpayer of his total taxable income for the year, together with the various deductions, exemptions, and credits to which he is entitled. It is in reliance upon voluntary disclosure, and the integrity of taxpayers generally, that the cost of administration of the income tax can be kept at a minimum. Though the return is a voluntary statement, any person who willfully makes a return which he does not believe to be true and correct in every material matter is subject to the penalties provided by law.

The first requirement of the law is the filing of an appropriate return. For individuals, generally, this must be done by March 15 following the end of the calendar year. The return must be filed with the appropriate Collector of Internal Revenue for the district in which is located the legal residence or principal place of business of the person making the return.

Under the present law every single person, and every married person not living with husband or wife, having a total income (earnings, together with other income) of \$500 or more, and married persons living with husband or wife throughout the taxable year, who have an aggregate income (total earnings of both husband and wife, together with other income) of \$1200 or more, regardless of the amount of net income, must file a return.

He had taken pains, when he applied for work, to assure the farmer that he never got tired. When his new employer went to the field where he had put the man at work, he found him lolling on his back under a tree.

"What does this mean?" asked the farmer. "I thought you were a man who never got tired?"

"I don't," said the hired man, calmly. "This doesn't tire me."

"You ought to brace up and show your wife who is running things at your house," a big bossy man said to his heeoped friend.

"It isn't necessary," replied his friend. "She knows."

—On Pay Day, Buy Bonds—

For Excellence in Investment



THE MOST YOU CAN BUY IS THE LEAST YOU CAN DO

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—On Pay Day, Buy Bonds—

A Sick Man

Friend (visiting hospital patient): "Do you know, old man, that's a swell looking nurse you've got?" Patient: "I hadn't noticed." Friend: "Good Lord! I had no idea you were that sick."

The following item appeared in a newspaper recently: "Dr. Biggs is once more among us for a brief season. He says, and does exactly as he thinks right, without regard to the opinion and belief of others. "His wife is not with him."

"The girl I married has a twin sister." "Gosh! How do you tell 'em apart?" "I don't try to, it's up to the other one to look out for herself."

Ella Cinders says—

IT'S UNPATRIOTIC TO HOARD PENNIES NOW-A-DAYS, FOLKS, 'CAUSE THERE'S A SHORTAGE OF PENNIES. SO HELP YOUR COUNTRY—PUT ALL YOUR PENNIES INTO WAR STAMPS!



NEW YEAR'S PARTY
The Intermediate boys and girls of the Centerville Baptist Church gave a New Year's party at Mrs. P. M. Sykes Thursday night, December 31, 1942 at 7:30 o'clock. A lot of games were played and led by Eula Bertha Sykes and Bettie Perry Parrish. Special music was played by Archie Thompson and Euthrea Andrews. Refreshments were served and enjoyed by the following guests: Edna Dement, Damona Dement, Eugene Dement, Joe Perry Dement, Louise Gupton, Thurman Thomas, Christine Thomas, Howard Lee Griffin, Truitt Griffin, Marion Thompson, Euthrea Andrews, Archie Thompson, Ray Eury, George Eury, Dolorise Eury, Stuart Raynor, Robert Louis Neal, William Earl Neal, Charlie Raynor, Drake Griffin, Eula Bertha Sykes and Bettie Perry Parrish.

Over-Selling
A tourist stopped in front of a little country store, dumfounded at the sight of an enormous display of salt piled on the premises. Stack after stack, boxes, barrels and bags. Tons of salt, inside the store and out. "Ye God, man, you must sell a lot of salt," exclaimed the tourist. "No, I don't sell much," replied the storekeeper, "but you shoulda seen the guy that came here last week. He really COULD sell salt."

Plans are now being made to increase the number of silos in Mitchell County in 1943 to insure a more adequate supply of succulent feed for cattle.

AT FIRST SIGN OF A
COLD
USE 666
666 TABLETS, SALVE, NOSE DROPS

NOTICE!

Beginning With The New Year

We will discontinue keeping our offices open at night. We will close at 6:00 o'clock every week night with the exception of Saturday. In case of an emergency call our homes. We will appreciate your cooperating with us in this new schedule.

DR. W. C. PERRY.
DR. J. B. WHELESS.
DR. H. G. PERRY.

WE'RE PROUD OF OUR NEW "ROUGH-WEATHER" FRIENDS

We Believe they Will "Wear Well"

WAR has changed the lives of many people -- thrusting them into new jobs, creating new needs and opportunities.

Some of them has become acquainted for the first time with the services of this bank, and we have been happy to cooperate with them in every way possible.

"Fair-weather" friends often drop away quickly. But we believe that these new-found friends of "rough days" of trial and stress will be loyal customers of this bank for years to come.

CITIZENS BANK AND TRUST COMPANY
Henderson, North Carolina
Capital - Surplus and Profits \$400,000.00
Since the Year 1889
Always Dependable
Member Federal Deposit Insurance Corporation

FARMING SUPPLIES

BRIDLES \$1.39 up	14 TOOTH RAKES 75c	Kelly AXES \$2.00 and \$2.50
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GIRL CHAMPION PLOWS \$6.50
PLOW POINTS \$2.00 Doz.
STEEL MAULS \$2.00

CARPENTERS TOOLS

HAMMERS, Good Quality	\$1.50
HAND SAWS, Low Price	\$1.35

HENRY DISSTON SAWS \$3.50
CROSS CUT SAWS

PAINTS - ROOFING - Etc.

FLAT WALL PAINT \$2.25 Gal.
ROOFING - ONE PLY \$1.25

Furniture

Gold Seal Rugs ... \$6.95
Odora Wardrobes . \$3.25
BED ROOM SUITES, 3 Piece . \$49.50

H. C. TAYLOR
Hardware & Furniture
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