

# Estimated Income Tax Returns Must Be Filed By September 15th

## FORMS ARE BEING MAILED; RETURNS MORE SIMPLIFIED

### Persons Having Incomes Other Than Wages And Salaries Must File

WASHINGTON, Sept. 1 — Guy T. Helvering, Commissioner of Internal Revenue, recently announced that forms and printed instructions for the filing of estimated income and Victory tax declarations on or before September 15, as required by the new Current Tax Payment Act, are now being distributed to individual taxpayers by the Collector of Internal Revenue.

Filing of the declarations will be the second major step under the Current Tax Payment Act in converting the Federal individual income tax from the old delayed payment method to a "pay-as-you-go" basis. The first step was the inauguration July 1 of the new withholding plan, under which the Victory tax, normal income tax and first bracket surtax are paid by millions of persons through deductions from their wages and salaries.

The purpose of the declarations is to make current in their tax payments all those individuals whose income and Victory tax liability will not be fully covered by collections through withholding and other credits.

Experts of the Bureau of Internal Revenue have greatly simplified for the average taxpayer the task of filing the declarations.

A form and set of instructions for use in estimating the tax on incomes up to \$10,000 rival for simplicity, revenue officials pointed out, the familiar "five minute income tax return" which made its debut in 1942. The computations and entries which this simplified declaration method requires should be matters of about five minutes for a large portion of the taxpayers by whom declarations will have to be submitted, the officials said. For those who desire to make a more precise computation, or who have an income of more than \$10,000, detailed worksheets may be secured from the

### Collector upon request.

#### Who Must File

Persons required to file the declarations are generally: 1. The recipients this year or last year of gross incomes from wages subject to withholding in excess of \$2,700 for single persons or \$3,500 for married couples; 2. Those who have incomes this year, or had incomes last year, requiring the filing of a return, with more than \$100 of these incomes derived from sources other than wages subject to withholding; 3. Those required to file an income tax return on 1942 incomes and whose wages subject to withholding for 1943 are reasonably expected to be less than their similar wages for 1942.

Where the declarations show an estimated tax liability for 1943 in excess of credits, half of the excess is to be sent to the Collector of Internal Revenue along with the declaration, and the other half remitted on or before December 15. Credits to be taken on the declaration include withholdings and the payments, if any, made to Collectors on March 15 and June 15 this year on account of 1942 income taxes. The withholdings to be credited include those, if any, made by employers of the Victory Tax for the first half of the year, before the new withholding system went into effect, plus those made since July 1 under the new system.

Treasury statisticians have calculated that about 15,000,000 persons with tax liability for 1943 will be required to file the declaration.

Many of the people who must file declarations will be professional workers, such as lawyers and doctors. Many more will be persons operating their own business establishments. Another large class of people who must file the declaration are those with earnings on which there is a liability reaching into the upper surtax brackets, and therefore not fully covered by withholding. There will be many also from persons with combination incomes such as wages, on which taxes are withheld, plus interest, dividends or rents, to which withholding does not apply.

If correction of the September 15 estimate of any taxpayer becomes necessary, an amended declaration may be filed on or before December 15, and the

proper adjustment in payments made.

Declarations are to be sent by September 15 to the Collector of Internal Revenue in whose district the taxpayer expects to file his final income tax return for 1943 next year.

**Farmers' Deadline Dec. 15**  
In the case of taxpayers deriving 80 percent or more of their gross income from farming, filing of declarations is not required until December 15, at which time the full unpaid balance of the estimated tax must be paid. They may, however, file on September 15 if they wish and pay their estimated tax in two installments—September 15 and December 15.

The Current Tax Payment Act provides a penalty for a substantial underestimate of the tax due. However, it was pointed out by the Treasury, no one who makes his estimate carefully need incur this penalty. The privilege of filing an amended declaration on or before December 15 is a safeguard on this score.

Eventually, operation of the withholding system plus the declaration system will make all individual income taxpayers substantially current. That is to say, each individual income taxpayer will pay his taxes during the year in which the income is received. Under the old income tax law, payment of an individual's tax for any given year's income was delayed to the year following.

### MY PRAYER

Give me, O Lord, that quietness of heart which makes the most of labor and rest. Save me from passionate excitement, petulant fretfulness, and idle fear, and keep me ever in the restful presence of Thy love. Teach me to be alert and wise in all responsibilities, without hurry and without neglect. Tame Thou and rule my tongue so that I may not transgress Thy law of love. Banish envy from my thoughts and hatred from my lips; and when others censure, may I seek Thine image in each fellow man, judging with charity as one who shall be judged. Help me amid the strife of tongues to be content with my unspoken thought, and when anxious cares threaten my peace help me to turn to Thee, that I may find my rest and be strong for endurance and service.  
—Contributed

### SUMMEY BROTHERS IN SERVICE



TECH. SGT. EDWIN W. SUMMEY, left, is stationed at Camp Blanding, Fla. He is in the radio signal corps and entered service January 23, 1941. PVT. GLENN J. SUMMEY, is stationed at Camp Phillips, Kansas, and entered service January 7, 1943. He is in the engineering department and was formerly employed at Ecusta. Both of them are sons of Rev. and Mrs. M. E. Summey, of Rosman.



### GLANCING BACK AT BREVARD

Taken from the files of The Sylvan Valley News, beginning 1895

(From the file of June, 1906)

Col. R. W. Everett is having a private road opened from his beautiful farm by way of C. P. Clayton's to the Penrose section. Mr. Clayton has the contract of building a bridge across the French Broad river and to open up the road. When completed it will be a charming drive.

Dr. W. M. Lyday left on the first train Sunday for Asheville on professional business.

Miss Bonnie Wilson has accepted the school at Clotho. She is a talented young lady and success is sure.

Miss Bessie Lyday, who has been attending the Normal School at Asheville for several months, is at home to spend the vacation.

Prof. John W. Briggs, of Mars Hill, has been elected principal of the Broad Valley Institute, and he has accepted. His daughter, who is a graduate of Mars Hill College, is to assist him.

Rev. R. G. Tuttle left Tuesday for a visit to his aged mother near Morganton, and will be absent several weeks.

Rev. W. H. Davis will begin his pastoral work at Davidson River church next Sunday.

The statement of the Brevard Banking company shows that it has over \$100,000 on deposit. Pretty good showing for as small a town as ours.

Roscoe, the 8-months-old baby of Mr. and Mrs. Church Morris, was buried on Thursday morning at Oak Grove cemetery. The bereaved parents have the sincere sympathy of a host of friends and relatives.

P. B. Lankford, of Spartanburg, S. C., who has a world of friends in this county, was circulating among his old acquaintances several days during last week. We learn that he has disposed of the last of his lots here to the Industrial school and that there are now no ties to bind him to the place of his birth save ties of

### NOTICE

In The Superior Court  
State of North Carolina,  
County of Transylvania.  
Lecy Jackson, Plaintiff  
vs.  
Ed Jackson, Defendant  
The above-named defendant, Ed Jackson, will take notice that an action entitled as above has been commenced in the Superior Court of Transylvania County, North Carolina, by the plaintiff to secure an absolute divorce from the defendant upon the ground of adultery; and the defendant will further take notice that he is required to appear in the office of the Clerk of the Superior Court of Transylvania County in the Court House in Brevard, North Carolina, within thirty days after the 21st day of August, 1943, and answer or demur to the complaint in said action, or the plaintiff will apply to the court for the relief demanded in said complaint.  
This the 20th day of August, 1943.  
N. A. MILLER,  
Clerk, Superior Court  
8-26-43

TRY TIMES WANT ADS

### Trailer Camp In Georgia Is Named After Lt. Moreen

The new war trailer camp now under construction at Warner Robins Field will be named in honor of Lt. Robert E. Moreen, Macon, Ga., pilot and husband of the former Miss Nell McGehee who is well known here.

Lt. Moreen has been missing in action for some time and presumed to have been lost on a bombing mission over Burma.

The trailer park named in the young lieutenant's honor is being erected near Macon to house war workers at Robins Field.

Moreen himself was stationed at Warner Robins during 1942 as assistant operations officer there.

Mrs. Moreen and the McGehees have been spending the summer here.

Last reports of the 27-year-old flier listed him as missing in action on a bombing mission to Burma, May 21. According to the report, his ship was damaged during the flight and five of his crew of six men attempted parachute jumps to safety. Four of these five were killed; the sixth escaped. All who jumped were identified, but Moreen was not among them. He was presumed to be the sixth man whose fate is not known.

### ADMINISTRATRIX NOTICE

State of North Carolina,  
County of Transylvania.  
Having qualified as administratrix of the estate of Moses Lee Bailey, deceased, late of Transylvania County, N. C., this is to notify all persons having claims against the said estate of the said deceased to exhibit them verified to the undersigned on or before the 12th day of August, 1944, or this notice will be pleaded in bar of their recovery. All persons indebted to said estate will please make immediate settlement.  
This the 5th day of August, 1943.  
MRS. SYNETHA G. BAILEY,  
Adm. Est. Moses Lee Bailey,  
Deceased.  
8-12-6tp

CATHOLIC CHURCH  
Mass every Sunday and Holy Day at N Y A Hut on Broad street. For time of mass, phone 352.

### BILL GAITHER

- SANDWICHES
- COLD DRINKS
- ICE CREAM
- CANDIES
- SMOKES

Next To McFee Jewelry & Radio Shop



### Enjoy A Dinner At Galloway's

If you are busy with household tasks, suggest to the family an evening meal at Galloway's Cafe. You'll enjoy wholesome dinners in a pleasant atmosphere.

### Galloway's Cafe

PETE BIKAS, Owner  
Brevard, N. C.

### PHILLIP PRICE'S NEWS STAND

Sponsored By Brevard Lions Club

- NEWSPAPERS
- MAGAZINES
- SMOKES DRINKS
- CANDIES



Buy War Bonds Regularly!

The opening of King & Allison livery business in their new brick barn on W. Main, is an event which will conduce to the pleasure of summer visitors and sightseers. Both gentlemen are thoroughly acquainted with the country and the livery business and are reliable and trustworthy.

Married on June 15, at the home of D. P. Kilpatrick in Brevard, Arthur Kilpatrick, our enterprising furniture dealer, to Miss Eugenia Cox, of Henderson county.

# NOTICE!

In order to cooperate with other local business houses and to permit our employees a reprieve from duties made harder by the war emergency, the drug stores listed in this ad will

# Close

Thursdays at 1 p.m.

We respectfully urge our customers to bear this announcement in mind and to anticipate their needs insofar as possible. Thank you very much.

Long's Drug Store  
Varner's Drug Store

## If You're Canning—



### Reddy Kilowatt Says Please Remember—

1. Non-acid foods such as string beans, corn, beets and squash that require high temperatures for safe keeping are not canned in the oven.
2. For safety, all jar tops except the two piece metal lids must be left partially unsealed while food is being processed, otherwise jars may burst.
3. Hot jars just from the canner should not be placed directly on a cold table or in a draft. The sudden change in temperature may cause a broken jar.

Electricity and Gas Are Vital In War, Don't Waste Either

# DUKE POWER CO.

Day Phone 116

Night Phone 16