

THE ZEBULON RECORD

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Pictured is Mrs. Leighton Alfred Raynor, Jr., the former Anna Hortense Bridgers of Wendell, who was married on Wednesday evening in the Wendell Methodist Church. Mrs. Raynor is the niece of Mayor R. H. Bridgers. Rev. Paul Carruth performed the ceremony.

Farmers Advised to File Income Forms for 1949

In answer to numerous requests, Internal Revenue officials stated that a Federal income return is required of all farmers whose gross income during 1948 was \$600 or more even though no tax is due. The farmer has two choices as to the filing of returns. He may (1) file a return and pay the tax due by January 15, 1949, or (2) file an estimate of the tax due and pay and then file the return and pay this estimated tax by January 15, any balance due by March 15.

If a declaration of estimated tax is made, form 1040ES must be used. Form 1040 is used for reporting the annual income tax payment, but Form 1040F is used for computing the net farm profits. These forms may be obtained from local deputy collectors of the Bureau of Internal Revenue or by writing direct to the office of the collector in your district.

Certain alternative procedures are allowed farmers in reporting for general income tax purposes. For example, farm income may be

determined on the cash basis or the accrual basis. The cash basis includes only the cash receipts from farm products sold during the year minus the cash expenses. The accrual basis takes into account not only the net cash returns but also includes inventory changes during the year.

A proper record of farm receipts and farm expenses is important for preparing an accurate income tax return. For tax purposes, however, only the financial results of the farm business need be reported. The Bureau of Internal Revenue does not insist that farmers keep records in any special way. If the basic facts are in writing, the necessary rearranging for income tax purposes can be made.

Dr. Massey Is Invited To Attend Dental Meet

Dr. L. M. Massey has been invited to attend a clinic at Lebanon Hospital in New York City on "The Newer Anaesthetics." This invitation was extended by Dr. Louis Willinger and Dr. Anthony Mecca, both of whom are on the hospital staff.

Mrs. Massey and Carolyn accompanied Dr. Massey and attended the opera in which Miss Lucille Browning, cousin of Mrs. Massey, appeared on Wednesday night, December 29th.

Dr. Massey will be in his office Monday, January 3rd.

Flowers 5c to \$5 Store Wins \$25 First Prize For Top Window Display

Dr. and Mrs. Budd Smith of Wake Forest, judges in the Christmas decoration contest of the Zebulon Chamber of Commerce, selected the "old-fashioned Christmas" window designed by Dalmon Whitley and Mrs. Etha Critz at Flowers' 5c to \$5 Store as winner of the \$25 cash prize for local businesses.

The home of Mr. and Mrs. Garland Godwin on Lee Street near the clinic of Dr. Ben Thomas was designated as having the best holiday appearance. Mr. and Mrs. Godwin will receive a \$15 cash award.

The prize-winning store window included a fireplace with a chimney into which Santa Claus was climbing, a small Christmas tree with old-fashioned decorations, an antique table, and an antique rocker.

Mrs. Godwin used a suggestion from *American Home* in designing her front door as Santa Claus, complete with cotton beard, cardboard coat, mask, and black oil-cloth boots. She used a borrowed spotlight to illuminate the door, and put red electric candles, left over from other Christmases, in each of her windows. Altogether she spent only \$1.60, exclusive of labor, on the exterior decorations.

No second place awards were given for homes or stores.

"We could hardly have selected the second best decoration, either in stores or homes," Dr. Smith declared. "All the homes and businesses we checked were so evenly matched that it was difficult to make even a first choice."

Dr. Smith, professor of biology at Wake Forest College, is president of the Wake Forest Civic Club. Mrs. Smith is president of the Wake Forest Garden Club.

Inspection Lane Dates Given for Next Year

Dates for location of state mechanical inspection lanes in this vicinity for the first quarter of 1949 follows:

Zebulon, February 8-10; Wendell, January 8-12, March 9-12; Wake Forest, January 3-6; February 2-5, March 2-7; Selma, February 21-22; Louisburg, January 21-26, February 19-23, March 22-26.

Greetings — 1949

May 1949 fill all your greatest expectations for health, happiness, and prosperity!

May God bless each one with all the good things of life.

Theo. Davis Sons

Barrie S. Davis
Ferd L. Davis
Mrs. Ferd Davis
Jack Potter
Mrs. O. C. Mullin
Mrs. Ollie W. Pearce
Hilliard Greene
L. E. Huddleston
Albert Brown
Loomis Parrish
Bobby McGee
Jimmy Greene



A Missouri miss wears a radiant smile—and a cotton bag dress—as she takes in the sights of the Ozark Empire Fair at Springfield. The frock she's wearing won first place in a county fair contest and competed with more than 600 other dresses made from cotton bags at the Ozark fair. Incidentally, the girl in the cotton bag dress is enjoying cotton candy.

Mrs. J. M. Whitley Is Buried Here Wednesday

Funeral services for Mrs. J. M. Whitley of Zebulon, who died at her home shortly after midnight Monday night, were conducted Wednesday afternoon at the Zebulon Baptist Church. The Rev. Paul Carruth of Zebulon and Dr. George J. Griffin of Wake Forest officiated. Burial was in the local cemetery.

Pallbearers were L. E. Long, Avon Privette, W. R. Collie, L. M. Gould, and L. A. York, sons-in-law of Mrs. Whitley; and Wallace Temple.

Mrs. Whitley, the widow of the late J. Mike Whitley of this community, had been critically ill for some time. She is survived by five step-daughters, Mrs. Avon Privette and Mrs. L. E. Long of Zebulon; Mrs. W. R. Collie of Rocky Mount; Mrs. L. M. Gould of Smithfield; and Mrs. L. A. York of Kannapolis.

Five brothers, J. F. and B. T. Williamson of Raleigh; Page Williamson of Los Angeles; R. L. Williamson of Rocky Mount; Ben Williamson of Washington, D. C.; and two sisters, Mrs. J. T. Parker and Miss Nell Williamson of Raleigh.

MRS. THEO. B. DAVIS:

This, That & the Other

Fifty years ago this month the *Ladies Home Journal's* housekeeping expert stated that a family of eight adults with two servants would need to spend about seventeen dollars a week for food. A little less than twenty-five cents apiece per day. And, mind you, this was not a sum to be expended by poverty-stricken persons; but by a servant-helped household.

It sounded absurd till I remembered that in those days a woman would hoe corn or tobacco in the field all day long for about fifty cents, if she had to make her living that way.

Probably no one can bring up a family without becoming involv-

Zebulon Scouts End Year With 31 Members; Register with Council

Thirty-one members of the Zebulon Boy Scout Troop were listed on the roll when the local group applied for reregistration this week, Scoutmaster Barrie Davis stated. This is four more than last year, when 27 Scouts were registered with Troop 40 in the Occaneechee Council.

Heading the list is James Debnam, now a student at Campbell College and the only Eagle Scout in the troop. Two Life Scouts, Bill Brantley and Rod Horton, were also registered.

The troop year, which ends December 31, was termed a success by troop officials. Although the camping program was crippled by the polio epidemic, the troop made an overnight trip to White Lake during the summer, and was cited by the Council for its camping activities.

Four members of the troop, Warren Greene, Robert Lee Privette, George Massey, and Barrie Davis, became members of the Order of the Arrow, honor camping fraternity. Three troop members, James Debnam, Rod Horton, and Bill Brantley, were already members, having gone through the Ordeal in 1947.

The troop is sponsored by the Zebulon Rotary Club, which provides a committee to assist in managing Scout affairs. The Rotary committee is headed by Melvin Massey and Ashley Murphy. The Rotarians contribute over \$15.00 each month toward expenses of the troop.

Scoutmaster Barrie Davis has completed his third year as leader of Troop 40, taking the position in 1945 after he left active duty with the Air Force. Ferd Davis serves as assistant Scoutmaster.

For the coming year, the Scoutmaster said, emphasis will be placed on camping, with more rigid requirements for those taking part. Only Scouts ranking Second Class or above will go on overnight camps, and only First Class or higher ranking Scouts will take planned trips.

Troop work on the First Aid Merit Badge will occupy the time of the Scouts during the first three months of the coming year.

Cleaning Completed

Cleaning and repainting of the Zebulon water tank was completed last week, Chief Willie B. Hopkins said yesterday, and from now on housewives shouldn't be bothered with dirty water in the lines.



(Continued on Page 7)