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WEDNESDAY, JANUARY 26, 1921.

Gastonia, The South's City of Spindles

WHAT ART VALUE IS.

Who will write the best song, who will paint the best picture, whose music is the best? He who understands man, knows the heart of him, loves him Above all the rest.

Put sters in your song and put skies in your picture, Put mountains and seas; But one heart-throb that's turned to the heart of a brother Is greater than these.

Man is first in your song; man first, and then mountains, And the woods and seas; And know, while you picture the star-gone of midnight, He is greater than these.

What is art, what is art and the artist's achievement? Its purpose and plan? 'Tis the message that's sent from the heart of the artist To the heart of a man.

—Sam Walter Foss.

A NICE JOB OF EXPLAINING.

Mr. McCoin, of the Senate committee on appropriations and of the budget commission, is in for a nice job of explanation if the facts as given by Mr. Bickett in his letter published today are true.

It may, however, be a mere case of the grand old army game of passing the buck. Bickett says that when he found out he was mistaken about the capacity and nature of Seely's hospital "the turned the letter over to Mr. McCoin, and he said he would lay before the committee full information on the subject."

If Mr. McCoin got this letter from Mr. Seely and was in possession of the facts about his hospital, its inadequacy and limited facilities, as Mr. Bickett claims, what explanation will he offer for the slap in the face given the N. C. Orthopaedic Hospital?

If they were laboring under a wrong impression and misinformation about Seely's hospital, R. B. Holington could have told them if they had asked him. He knows about every orthopaedic hospital in the United States. He knows their cost, equipment and facilities. He had been in correspondence with Mr. Seely and knew Seely's plans, which, by the way are plans and nothing else. No actual work has been started on his hospital.

Thanks to the building tenacity and stick-to-it-iveness of Mr. Holington, somebody has been run to his hole, and chances are that the Tiny Titans of the State will be remembered with a State appropriation.

CITY MANAGER'S REPORT.

The report of City Manager Alexander published in this paper Monday gives a summary of the year's activities under the commission manager form of city government. Mr. Alexander's report goes to show some of the many advantages that are to be derived from this form of city government.

Of special importance in his summary are his reports on the fire, police and water departments. The police and fire departments have been combined and there is a competent force of full paid firemen and policemen. The fire department is now completely motorized. The water and sewage systems have been thoroughly overhauled and reorganized.

An active system of handling complaints has been perfected. Perfect liaison exists between the city health department, the Red Cross and the other charitable institutions. A call for help is answered immediately. Sanitary inspections and street cleaning operations have been put on a different basis, and

are thoroughly up-to-date. Work in all the departments of the city has been co-ordinated.

One of the outstanding features of the city manager's report is the announcement of the establishment of a sinking fund of \$17,422 annually to take care of the city's bonded indebtedness. Under the old aldermanic form this was neglected. This fund helps retire the city's old bonds issued some years ago.

The report of the fire department shows that there were more fires from single roofs than from any other known cause. Mr. Alexander points out that single roofs are a constant menace and urges the discontinuance of this sort of roofs in further building in the city.

The report as a whole is very comprehensive and gives a creditable account of all the various activities of the city departments.

"THROUGH MILITARY CHANNELS."

The old, old subject of army discipline has bubbled up again, and members of Congress are once more trying to solve the problem of why the American army should still be subjected to such Prussianistic methods of discipline. David Lawrence gives the instance that has brought about the Congressional investigation:

"It sounds incredible but the stigma of dishonorable discharge must be carried through life by one man who fought in France and whose offense on his return to the United States consists of taking a pair of shoes from a comrade. It develops that the soldier wanted to go to a dance and asked the sergeant of his company if he could borrow a pair of shoes. The request was granted. A week later when the same soldier wanted to go to a dance again, the sergeant wouldn't in the barracks and, naturally, thinking there would be no objection to the private borrowing the shoes. When the sergeant came home, he reported that his shoes were missing. When the private who borrowed them came back from the dance, he was locked up and charged with theft. There isn't a thing in the evidence to prove that the soldier intended permanently to deprive the sergeant of the pair of shoes nor that he was a confirmed thief. His record was good. Never before, he was given six months in the barracks as a punishment. In civilian life, even if he were convicted of petty larceny, he would be given ten or thirty days, but in this instance not only was he sentenced for six months but his record in the world war was stained by a dishonorable discharge from the American army."

He goes on to say that some kind hearted officers would like to see the thing settled on a different basis, but under a ruling of the War Department, no officer can communicate anything of this kind unless the suggestion goes through military channels."

"Through military channels" an expression that any former luck private of the world war will describe for you in short and simple language.

It is "through military channels" that thousands of disabled veterans have been deprived of their government allowances. It is "through military channels" that thousands of them are languishing on beds of sickness in stead of being cared for by the government they served. It is "through military channels" and because of the yards and yards of red tape involved in getting any satisfaction "through military channels" that thousands and thousands of Uncle Sam's soldiers dropped their Government life insurance and will never renew it again.

He who starts "through military channels" might as well cast his beads.

Greensboro, which has had the commission form of government for several years past, is thinking of adopting the city manager form. Gastonia never had a commission form of government but has had the city manager form long enough to be able to recommend it to Greensboro as being far and away the best Gastonia has ever had. We do not think Greensboro would make any mistake in following Gastonia's example in this respect.

Rock Hill has honored one of Gastonia's young business men whom we have lauded to that city for a while. Ralph Armstrong, as he is known here, has been elected mayor of Rock Hill. This is another indication that he is following in the footsteps of a worthy father.

That all steel magnates are not made of steel is shown by the fact that Schwab shed tears on the witness stand while defending himself in the ship-building investigation.

"Coal Dealers' Taxes Set High" headline in newspaper. No sympathy from us. The coal dealer has taxed the public to the point of robbery. Let 'em suffer, 'swat we say.

More Truth Than Poetry. Holida, the cook, had just received a letter from her Swedish lover in which he told her of his luck in being promoted to top sergeant. Unable to keep the good news to herself but doubtful as to its entering into English, she went to her mistress: "Lars says," she announced, "that he bane dislocated."

1921 INCOME TAX FACTS YOU SHOULD KNOW.

Claims for deduction for losses form an important item in income tax returns and heretofore have been the subject of numerous errors. The mistakes are of commission and omission. Claim is made for a loss to which the taxpayer is not entitled. In other returns no claim is made for a deductible loss which, if included, would mean a substantial reduction in tax.

To be allowed, deductions for losses must be confined to the following classes: Losses sustained in trade or business; losses sustained in transactions entered into for profit, though not connected with a trade or business; losses sustained of property not connected with trade or business if arising from fires, shipwrecks, storms, or other casualty, or from theft. To the extent any of the above losses are compensated for by insurance they are not deductible.

The loss must have been actually sustained during the year for which it is claimed by the taxpayer's return. A taxpayer may feel certain that real estate owned by him is worth less than the purchase price. A merchant may be convinced that certain stock can not be sold unless marked below cost. In neither event, however, is he entitled to a claim for deduction until the loss is made absolute by sale or other disposition of the property.

Claims for losses must conform closely to the wording of the statute. A loss sustained in the sale of an automobile purchased for personal use is not deductible, because it is not a transaction entered into for profit. Many claims are made for losses sustained in the sale of property used by the taxpayer as a residence. Ordinarily, when a man buys a home and moves into it, he has no intention of selling. He does not enter into a transaction for profit, and such a loss is not deductible.

Owners of stock and bonds cannot deduct from gross income amounts claimed as losses on account of the shrinkage in value of such securities through fluctuations of the market or otherwise. The foregoing applies only to owners and not to dealers and not to holders in securities, who by a special rule are given the benefit of any shortage in the securities in which they deal.

Losses in illegal transactions — gambling, dice, horse racing, or other forms of gambling — are not deductible, although gains in such transactions constitute taxable income and must be included in the return.

Bad Debt. While deductions for worthless debts are provided for by revenue act, many claims entered by taxpayers are not allowed because of the nature of the obligation. Claim for such deductions must have certain qualities. The debt must have been charged off within the year its worthlessness was discovered; the return must show evidence of the manner in which discovery was made; statement should be made that the debtor has been discharged in bankruptcy or has disappeared, leaving no trace, or that the ordinary means of collection have been exhausted.

Unpaid loans made to family relatives or friends with little or no expectation that they would be returned are not deductible, but are regarded as gifts. Where the creditor continues to extend relief a debt may not be claimed as worthless. A debt may not be charged off or deducted in part, but must be wholly worthless before any part can be deducted, though it may be chargeable worth less than the face amount. If a debt is forgiven, it can not be deducted, because it is then regarded as a gift.

A debt proved to be worthless is not a valid proper deduction. For example, unpaid amounts representing wages, salaries, rentals, or similar items of taxable income are not allowed as deductions unless included as income in the creditor's return for the year in which the deduction is sought or in a previous year. The fact that expected income was not received does not reduce the taxable income.

Payment of an ordinary debt need not be included in the taxpayer's return, since it is a mere change in form of capital. Where, however, a debt charged off as worthless is in a later year recovered or partially recovered the amount recovered is taxable income to the creditor for the year in which received.

An Institution for Crippled Children. The Orthopaedic Hospital which is being established at Gastonia is asking for a sum of money sufficient to complete it and to maintain it for years. As we recall the budget committee did not give this institution anything, and the institutions for the crippled children will have to fight it out by any appropriations it may secure. President Holington, who is the original defender and promoter of this institution, is asking for \$100,000 for the building, and for one who hope he will get whatever is necessary for making this institution a going concern, remedying the broken wounds of childhood and restoring them to a normal way of living. We simply cannot see how a budget committee could refuse to recommend money for this great institution.

Nut Stuff. "Yes," said the next respondent "We'd have had a change from this everlasting slaw did it Washington had let that range of walnuts come through. But they stopped it."

"Walnuts? Stopped it? What for?" "Well, you see, buddy, they said there was danger of the shells exploding and striking the soldiers."

Perfect Peace. "Anything doing around here election day?" asked the tourist. "Not a darn thing," answered the native of Howling Gulch disgustedly. "They called out the militia before the fighting barely got started."

QUILLEN'S SAYINGS

Flashes of Wit and Humor From the Pen of Great Paraphraser. By ROBERT QUILLEN. (Copyright 1920, Associate Editors.)

A longing for a career is merely a longing for the sound of clapping hands. A few top-hat gears added to a glass of water provide a kick that will last for weeks. The method of holding up one's pants is not so good, but the garage man is content with a monkey wrench. Eye was officially a helpmeet, but Adam probably kicked his vanity by calling her the help.

If these gamblers enter catnaps, who don't they go hunting and shoot quails in the orthodox way? The philologist's man and his backbit need know what he is doing, but he lets everybody else know. The increase of hold-ups indicates that falling prices have driven the predators back to their regular avocation.

Investigations of all sorts would seem to indicate that the man who is a good loser is a bad loser. A man who is a good loser is a bad loser. A man who is a good loser is a bad loser. A man who is a good loser is a bad loser.

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If the young people move their home with the bride's father, charity begins to explain that there is no such thing as a free lunch.

If Maxine really wishes to do something for a "charity" she should help the poor in a way that is not a charity. If Maxine really wishes to do something for a "charity" she should help the poor in a way that is not a charity.

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When Governor Hilditch said that it was worse than all the games in the world to be able to make crippled boys add a plus sign and multiply, evidently he had not yet learned much money there was in the world.

According to the report in the Morning Star, the hearing committee is so full of time, the business of hearing is a very slow process. According to the report in the Morning Star, the hearing committee is so full of time, the business of hearing is a very slow process.

To be consistent, the budget committee should have recommended the elimination of all the State's colleges. The Statehouse would be much more useful, and there are plenty of schools for young people could attend.

Did the really or all that stuff about a "possession church organ" rubbed in a funny place, a squirrel under an umbrella and a blind tiger in a church choir, or, we have we got bats in our belfry yet?

Upon hearing a young lady wonder the other evening why the orthopaedic hospital was all lit up if it didn't have any patients, we had to rub her in that we had been all lit up many times when we didn't have any patients.

Mrs. Ida Hamburg, of Brattleboro, Vt., who says she never dreamed there was anything on earth that would do what Tanlac has done for her. Gains twenty-seven pounds.



I think it is perfectly marvelous what Tanlac has done for me. I have gained twenty-seven pounds in weight. I feel like a new woman. I have more energy and I am able to do all the things I used to be unable to do.

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HUNDREDS OF PACKAGES LEAVING DAILY. THIS IS YOUR SALE IF YOU EVER OWNED ONE.

This sweeping sale of everything in this store is proving as we said it would be the most attractive event of its kind in years.

Hundreds of big and small packages are being wrapped up every day - which means that hundreds of our customers are saving good money on good clothing, furnishings, piece goods, shoes, etc.

We can't keep it up forever - but as long as it lasts - so does your chance to get in on the ground floor.

Of interest tomorrow, THURSDAY, we offer you the following at prices un-heard-of before. See them.

- 25c Apron Gingham (from 10 to 11, limit 10 yards to customer) per yard 5c
25c Dress Gingham, assorted plaids and stripes, per yard 10c
35c Percale, per yard 10c
50c Dress Gingham, per yard 19c
25c Towels, each 10c
25c Curtain Serim, per yard 10c
50c Indian Head Linen, per yard 25c
65c Hill's Middle Jeans (limit 10 yards) 25c
\$1.00 36" Dress Linen, special per yard 50c
\$1.25 58" Table Damask, special for Thursday only, per yard 59c
\$2.50 27" Red Star Diaper Cloth, special 10 yard bolt, each \$1.75
\$3.50 30" Red Star Diaper Cloth, special, 10 yard bolt, each \$1.95
\$1.00 Men's Blue Work Shirts, each . . . 50c

REMNANTS! REMNANTS!

You said it! Thousands of yards of perfect short lengths in waists and dress patterns go on sale Thursday morning. If you have not gotten in on this Remnant Sale you had better come Thursday. To put it off only means your disappointment. Many perfectly good patterns go in this sale, at well, think of it per yard 5 and 10c.

Don't miss this opportunity. Our supply will soon be exhausted.

Hope Mercantile Co. THE HOME OF REAL BARGAINS

THE POWER COMPANY'S FUTURE. The power company's future is bright. The power company's future is bright.

LUMBER THAT LASTS FOR YEARS. Lumber that lasts for years. Lumber that lasts for years.



CITY LUMBER CO., Dallas Road at C. & N. W. Crossing.

THE GAZETTE HAS TWO PHONES

Call 50 For Business Call 232 For News and Editorial Departments. Remember this and help us save time and trouble.

Noted Dancer Dead. (By The Associated Press.) NEW YORK, Jan. 26. - Mrs. Marie Bonaparte, former premiere danseuse of the Metropolitan Opera Company and noted for her dancing nearly half a century ago in "The Black Crook", died here late last night. She was 70 years old.

AUTOMOBILE INSURANCE MAN. Is able to get you. Am looking for business. May I visit your car? My service is yours. R. V. WILLIAMS, The Automobile Insurance Man. Fone 410