

Daddy's Evening Fairy Tale
 BY MARY GRAHAM BONNER
 HELEN LIONESS.

"I'm Helen, the lioness, and I have cubs that are two years old and I have cubs that are only a year old. I have three cubs that are two years old and two cubs that are a year old.

"Isn't that an interesting fact? You see I have one more cub than the number of years old the cubs are. I have two one year old cubs and three two year old cubs."

"That would be all right," said Akbar, the lion, "if they wouldn't get any older. You see they will get older as time goes on. It's a habit creatures have, and they never have seemed to have lost the habit."

"They will be three years old and here will be three of them who are a year old and then the two who are a year old now will soon grow to be two years old."

"Such will be the way it will go. Then the two cubs who are now a year old will grow to be not only two years old but three years old, do you see?"

"Ah, yes," said Helen, the lioness, "only I was thinking that for the time being it is nice to think of the two cubs who are only a year old and of the three cubs who are two years old."

"That is all right," said Akbar. "If you only talk of their being these ages for the time being."

"How old are you, Akbar?" asked Helen, the lioness. "I've forgotten my age."

"And how old is Timur, your cub?"

"I," said Akbar, "am eight years old, and my brother Timur is six years old. He has his name now. His name was full size last year when he reached his fifth birthday."

"Timur is getting to be a big fellow. He is going to beat me in size, do you believe?"

"Yes, he is getting to be enormous. He is going to be as big a lion as there is in the zoo. I've always been considered a great big fellow. But Timur is going to beat me in size as I said before. Aren't you Timur?"

"Timur turned his beautiful head with its perfect mane, and gave a low roar. "Yes, I shall grow to be bigger than you, I am catching up with you quickly in my size. And I feel very proud to think that I am growing to be so big. I thought I could be as large as Akbar. But

Uncle Walt's Story
 WALKER MASON

THE USE OF SICKNESS

"HERE is the most wonderful book I ever offered the public," said the agent with enthusiasm. "It is entitled 'Psychology and Disease,' and every page has an astounding revelation. When this book is universally read and understood, there won't be any disease in the world."

"Which is equivalent to saying that when the pigs are flying, a man with the rheumatism will get a job as a contractor?" said Mrs. Curfew. "I have listened to agents for many years, and have heard all kinds of silly talk, but yours is the worst yet. You can't convince me that the day will ever come when a man with the jumping rheumatism, such as my husband is afflicted with, can sit down and cure himself by reading a book, even if the book is endorsed by congressmen and justices of the peace and other dignitaries without number."

"My disease ever is banished from the world, I have no doubt that something worse will come to take its place. I believe that everything in this world is here for a good purpose, even if it doesn't look that way at first glance."

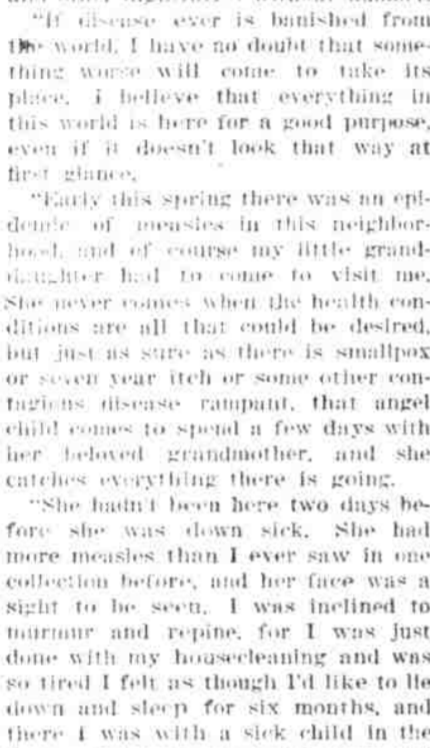
"Early this spring there was an epidemic of measles in this neighborhood, and of course my little granddaughter had to come to visit me. She never comes when the health conditions are all that could be desired, but just as sure as there is smallpox or seven year itch or some other contagious disease rampant, that angel child comes to spend a few days with her beloved grandmother, and she catches everything there is going."

"She hadn't been here two days before she was down sick. She had more measles than I ever saw in one collection before, and her face was a sight to be seen. I was inclined to murmur and repine, for I was just done with my housecleaning and was so tired I felt as though I'd like to lie down and sleep for six months, and there I was with a sick child in the house, and I was to be up night and day seeing that she didn't catch cold, for if a child catches cold when she has that disease, some of the measles are sure to strike in, and then she goes blind or loses her hearing or becomes an idiot."

"I was complaining to Mr. Curfew, and saying harsh, bitter things, when a boy came to the door with a telegram. It was from Cousin Susan, and she said she was coming on the night train with her three children to spend a week with me. She invites herself that way about once a year, and I always dread her coming, for her children are holy terrors, and there is no peace where they are."

"I never had a good excuse for heading Cousin Susan off before, and she had become a nightmare to me. But on that occasion I had an excuse all ready made. I sent back a telegram saying that my granddaughter was in the house with an aggravated attack of measles, and the house was quarantined, and a policeman with a searchlight was guarding the approaches to the house. Of course I didn't use exactly those words, but that was the meaning of my dispatch, and Cousin Susan had to take her offspring and unload them on her Aunt Maria, who had never suffered a visitation of that sort before."

"This shows that diseases have their use, and even a few measles in the house are a well-spring of pleasure, when we regard them properly, with a determination to realize our blessings. So I have no use for any logic that shows how to abolish diseases, and now must disperse, for I have a hundred things to do."



"How Old Are You?"

"I shall be larger in size I will ever be so famous."

"And there is one more thing," said Akbar, "though you may grow big and though you may grow big, but you will never be able to catch up with me in one thing."

"What is that?" asked Timur.

"You can never catch up to my age, but you will always be two years younger than I am. That is one thing you cannot beat me on!"

Just then the keeper passed by. He was talking of Timur and Akbar.

"They are brothers," he said, "and Timur is two years younger. But he is very much larger. We thought Akbar was the largest lion we would ever see here, but Timur began to beat me in size when he was four years old and when he had his growth and a beautiful mane at the age of five was a good deal larger. But I don't believe the animals quite realize yet at Akbar isn't the largest lion still in the zoo. He has been for so long, he is a fine fellow though even if he has been beaten in size."

"There," said Akbar, "he is already bigger you see. I thought he was, but he was some distance away from me we could never properly measure. But you know and we know too at he can never beat me in age!"

But Helen Lioness was talking to three little cubs who were two years old and the two little cubs who are one year old. There were three the boy cubs among them.

"My lovely little sons," she said, "grow up to be bigger than either Timur or Akbar. Grow to be the biggest lions in the zoo and the wildest king ones, for that will do Mother Helen Lioness a great deal of good—I will make her so very happy."

And the little cubs looked at Mother Helen Lioness and smiled happily for they were still quite young.

RIDDLES.

What bird of passage can lift the heaviest weight? A traveling crane.

Why is the letter A like honey-suckle? Because a B always follows.

The only effective way to reach the people of Gastonia county is through the advertising columns of The Gazette.

A-B-C of FINANCE
 THE FEDERAL TAX ON INCOME
 By MORRIS F. FREY,
 Assistant Treasurer, Guaranty Trust Company of New York

"Notwithstanding it is the third of a short series on the subject of taxation. The allowable deductions which a taxpayer may claim in computing his net income include (1) business expenses, (2) interest, (3) taxes, (4) losses, (5) bad debts, (6) depreciation, (7) depletion, and (8) contributions, which items may be deducted to the extent permitted in the law. In the case of non-resident aliens and foreign corporations the foregoing deductions are allowed only if connected with income arising from sources within the United States. The law specifically states that certain items, such as personal expenses, expenditures for new buildings, or expenditures for restoring property or in making good depreciation for which allowance has been taken may not be deducted.

Ordinary and necessary expenses, within the meaning of the law, include all items entering into what is ordinarily known as the cost of goods sold, together with selling and management expenses. Among the items to be treated as business expenses are expenditures for material, labor, supplies, and repairs in the case of a manufacturer, while a merchant would include his purchase of goods bought for resale. Inventories must also be taken into consideration in arriving at net income.

Under the head of ordinary and necessary expenses, a payment or monetary value may also be deducted for salaries and wages paid for services rendered, and for the salaries and wages paid to clerks, janitors, and other employees, as well as for the depreciation of buildings, fixtures, and other tangible assets. A job which may be done by the taxpayer and which is not a capital expense may be deducted as an ordinary and necessary expense if it is a necessary expense in the operation and repair of the business used in making professional calls, such as medical or dental, or other professional services, or for the expenses of attending medical consultations, etc. Amounts expended for books and printed matter of a permanent character are not allowable if they are for the general purpose of education, but may be recovered through depreciation, all access provided over a period of years representing the useful life of the property.

A taxpayer who is required to travel in connection with his business, may deduct amounts expended for reasonable and necessary traveling expenses, including railroad fares, and also costs of conferences, etc. Amounts expended for such expenses are deductible only if incurred for such purposes when at home of the taxpayer from an individual's residence in his place of business is considered a personal expense, and therefore is not deductible.

A taxpayer owning real estate from which income is derived may deduct, in addition to depreciation allowances, amounts expended for necessary and ordinary repairs, tax, including water, fuel, heat, and other taxes paid for and levied thereon.

All interest paid on indebtedness is deductible, except such as is paid on indebtedness incurred or continued to purchase or carry obligations or securities of the United States, or on indebtedness incurred after September 21, 1917, on a loan upon which is a credit against the taxpayer's income tax. Dividends on stock of domestic corporations, although exempt from income tax, are subject to estate and therefore interest paid on indebtedness incurred or continued to purchase or carry such stock is deductible.

Taxes paid within the taxable year are deductible if imposed, or by authority of the United States, or by any authority, on any gross profits, losses, or net income, or on any of its proceeds, except income, war profits, and excess profits taxes paid during the taxable year which are allowed as credits against the tax. The authority of any state or territory or any subdivision thereof to impose any assessed against local property, or by authority of any foreign country, except the amount of income, war profits, and excess profits taxes paid to such foreign country which is allowed as a credit against the tax.

All losses sustained during the taxable year in trade or business, or in transactions entered into for profit, are deductible to the extent that they are not compensated for by insurance or other means, or losses arising from fire, or shipwreck, or other casualty, or from theft, if not compensated for by insurance or otherwise.

The 1918 Revenue Law differs from prior laws by allowing taxpayers to deduct all losses sustained during the taxable year in transactions entered into for profit, though not connected with trade or business, to the extent that they are not compensated for by insurance or otherwise. Under the prior law a taxpayer may deduct losses sustained from the sale of securities, the amount of loss being measured by the difference between the selling price and the purchase price, or the market value as of March 1, 1913, if acquired prior to that date.

Losses incurred in transactions not connected with trade or business, and not entered into for profit are not deductible. A loss sustained by an individual through the sale of his residence is therefore deductible only when the property was purchased or constructed by him with a view to its subsequent sale for pecuniary profit.

Only such bad debts as have been definitely ascertained to be worthless during the taxable year are deductible. The taxpayer, in order to claim such a deduction, must be able to show not only that the debt was worthless, but that it was definitely determined to be worthless at the time charged off, and was not

recognized as worthless prior to the beginning of the taxable year.

Where all of the surrounding and attendant circumstances indicate that a debt is worthless and not collectible, and that legal action to enforce payment will not result in the satisfaction of the claim on a judgment, a showing of these facts will be sufficient evidence of the worthlessness of the debt.

Worthless debts arising from unpaid wages, salaries, rents, and similar items of taxable income are not deductible unless included in gross income for the year in which deducted or for prior years.

The law permits the deduction of a reasonable allowance, based on the useful life of the property, for exhaustion, wear and tear of property used in the taxpayer's trade or business, including a reasonable amount for obsolescence.

Depreciation may not be claimed on inventories, stock in trade, nor on land apart from the improvements or physical development added thereto. The deduction for depreciation is limited to property used in the taxpayer's trade or business and therefore may not be claimed in respect of such property as the private residence or his personal effects. A reasonable allowance may also be claimed for depletion, and for depreciation of improvements, in the case of mines, oil and gas wells, other natural deposits, and timber.

Contributions made by an individual to religious, charitable, scientific, or educational organizations are deductible in any amount and in excess of 5 per cent of the taxpayer's net income as computed without the benefit of any deduction therefor.

NATURAL HISTORY OF THE SOUTH.

By JAMES HENRY RICE, Jr.,
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THE ROBIN.

The Robin belongs to the Turrid family of which the Brown Thrasher, the Mockingbird, the Catbird, the Orchard Oriole, the Thrasher, and the Wood Thrush are familiar examples. This family is known to science as the Turridae, from the Latin word, Turris, a thorn.

The name of the genus is *Merula*, which means ground-feeder, and the name of the species is *Merula migratoria*, meaning migratory. The full name of the Robin would then be *Merula migratoria migratoria* the last name being repeated because this bird is the type or head of the family.

These scientific names are necessary, for there are many robins, and at least one more species in the south, this being called *Merula migratoria migratoria*, or pale-colored, checking the commonness of the bird. It is well to become familiar with the scientific names. They are exact, referring always to one bird and but one, and the name is intelligible everywhere.

Come South in October.

The Robins come south in October, but they are not much in evidence before February, because at first they seek the swamps, feeding on black gum and tupelo berries, on gallberries in the low country, and on hickory berries. As the cold becomes severe they seek the fields and the settlements. Some robins that breed here longer than common and they feed on the white-grains, so destructive to grasses and cereals, and on the weeds, and on the insects which are the pests of the crops. Some robins that breed here longer than common and they feed on the white-grains, so destructive to grasses and cereals, and on the weeds, and on the insects which are the pests of the crops.

In an analysis of over three hundred specimens of Robins the Biological Survey at Washington found that nearly forty per cent of the birds contained an insect shell, and about the same of wild fruit. The insects taken consisted of beetles and their larvae, particularly the *Lachnospira* beetles, whose larvae are the white-grains, so destructive to grasses and cereals, and on the weeds, and on the insects which are the pests of the crops.

The damage done by "starvation" in the United States has been estimated by a high authority as running into hundreds of millions of dollars annually. Robins eat many other harmful insects and take them in great quantities. They destroy an impressive lot of grasshoppers and caterpillars, the most numerous of all insects. For the grasshopper is no less than the pest of history, whose depredations have so often spoiled grain and other crops.

A Harmless Bird.

During his winter stay in the south the Robin does no damage at all, for there is no cultivated fruit for him to molest. At the north the Robin is a song bird and there takes full of berries, strawberries and other fruits.

Formerly Robins were slaughtered so winter he every southern state, the number in Louisiana being reported at a quarter of a million annually. Such general slaughter has been stopped by law, backed by public opinion.

The Robin breeds from Sook Inlet, in Alaska, clear across Canada to the Atlantic and southward to the Appalachian mountains, in North Carolina; but they do not extend westward beyond the Rocky mountains, in the United States. Five eggs are laid, usually blue and unspotted; rarely the eggs are spotted with brown. The nest is a cup of mud or clay, surrounded by heavy sticks, hair and grasses. They lay by preference in orchards, or near dwellings, sometimes in vines on the porches of a dwelling.

Several Species.

The Southern Robin (*Merula migratoria*) nests as far south as Chester county, S. C., perhaps even lower, and extends into the hill regions of north Georgia. They are similar in habits and closely resemble the other species in color.

Wayne says he can see no difference. The northern limit of the breeding ground of this species is southern Illinois.

Robins are the friendliest of birds and will come close up to persons, once they recognize that no harm is intended to them. They follow the plow in spring and at this season clean the fields of many noxious insects.

They sometimes get intoxicated with the juice of Calamagrostis and fall to the ground, where they may be picked up. Robins are typical American birds, and should receive the protection they merit.

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8:20a Charlotte Atlanta	8:20a
8:25a Atlanta Washington	8:25a
9:35a Blam Atl Wash N. O.	9:35a
10:35a Washington Atlanta	10:35a
12:45p Westminster Danville	12:45p
4:50p Atlanta Richmond	4:50p
5:20p Danville Westminster	5:20p
8:05 Atlanta Washington	8:05
9:25p N. Y. Wash Atl Blam N. O.	9:25p
11:40p Blam Atl Wash N. O.	11:40p
12:15a Washington Atlanta	12:15a

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