Daddy's Evening Fairy Tale

by MARY GRAHAM BONNER

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ABOUT THE CREATURE.

Master Thoughtfulness and the boy and the girl walked down the hill. The boy and girl were on their way to the House of Secrets and one of their adventures had been to meet with the horrible woman.

If you haven't heard of that adventure already you will do so before very long.

"You see," said Master Thoughtfulness, "I must explain what happened."

"Are we on the right road for the House of Secrets?" asked the boy.

"Yes," said Master Thoughtfulness, "you have to go over this hill and through the next valley, and beyond the third hill and in the heart of the valley which lies below the third hill you will find the House of Secrets."

"Oh, we're getting nearer all the time," said the girl delightedly.

"That's the way to go on a journey," smiled Master Thoughtfulness. "We want to get nearer and nearer the end all the time, no matter how much we love the scenery along the way. That's only natural."

"You were going to tell us about the horrible woman?" asked the boy.

"Oh, yes," said Master Thoughtfulness, "I must tell you about her. You see, she is very ugly. She is ugly because she is cruel. Now she may mend her ways. I hope so. If she

"The Right Road."

doesn't, I will certainly punish her good and hard, for I simply cannot stand cruelty. She can't get along in these parts if she keeps up her ways. I think she will change. A new look I saw in her face as I left told me so.

"She was beating that beautiful little boy, at first. Why? Oh, I didn't find out why and she only muttered something about his having taken her shawl to wrap up his toy Teddy bear, because he was making believe it was sick. It was something of the sort."

"Had she told him not to?" they asked.

"Maybe," said Master Thoughtfulness, "but whether she had or not she needn't have acted like that. She could have talked to him, or even punished him, but she needn't have been cruel. Anyway, she has been the sort of woman who hasn't liked seeing anyone play or make-believe anything. She hasn't even believed in affection and love, because she couldn't roll them up in her hands and feel them.

"But she had no business to be cruel like that. I've no use for her when she acts like that, and as I say, if she doesn't improve, I will see to it that she has no child. Someone who can understand and care for a nice little boy better than she does will have him if she doesn't watch out.

"But the thing that made me angry, too, was not only that she made that little boy scream for doing just a little half-naughty thing, but that she said something which I heard as I was hurrying up the road.

"She was beating him and her ugly old face looked uglier, and as she did so she said with a mean look,

"'It's hurting me more than it's hurting you.' Now, it wasn't. She was a hypocrite. She was hurting the little boy and she wasn't hurting herself in the least. She only said so to try to make out she wasn't being cruel.

"There may be times when folks may mean that. I'm not sure. I don't like the expression any way and I never did, and in her case and in many others I've found that it didn't hurt the older person at all, who was saying such a thing.

"I must say I cannot abide that. I simply cannot. And if folks do mean it when they say it—well, I don't think it sounds nice, for it sounds too much like something that is an excuse. And when folks grow up they shouldn't be using excuses all the time. It's not becoming.

"So, as I know she didn't mean it, and that it was only a very mean excuse, I told her she had better stop it for good. I rather believe she will. I think I gave her a good lesson today and I think she may, for the first time in her life, stop to think of just how that sounded."

A Weariness of the Flesh.

We all like animation and enjoy seeing a girl lively and ardent. But the girl who makes an effort to appear animated by professing interests she does not feel, deceives no one. Make-believe enthusiasm tires instead of inspires, and the vivacity which it assumes, instead of being felt, is a weariness of the flesh.—Girls' Companion.

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

CLAIMS THAT HE CAN PRODUCE RAIN

MEDICINE HAT, ALTA., Mar. 14.—"Rainmaker" Charles M. Hatfield, who has a contract with the United Agricultural association to produce rain, has come to this district from Los Angeles, Calif., and according to arrangements made by the Agricultural association is about to begin work on his new project.

Hatfield, according to the terms of this contract, agrees to construct and build a rain precipitation and attraction plant at a favorable site to be chosen by him for its operations.

In outlining plans to a meeting of the United Agricultural association, F. S. Baliff, secretary, announced that the "rainmaker" has been offered inducements to visit the district of Nobleford, in southern Alberta, and Foremost Saskatchewan. Farmers, in general, are highly enthusiastic over the prospects.

The main rain precipitation plant, according to the plan announced, will be located at Chappice Lake, about 20 miles from this city. The matter of financing the project was referred to the executive committee as was also the selection of locations for the rain guages, which Hatfield is expected to bring with him. What methods the rainmaker intends to pursue in producing the rain has not been disclosed.

The contract between the United Agricultural association and Hatfield set forth that his "plant is to be kept in constant operation from the first day of May, 1921, to the first day of August, 1921, in the endeavor to bring about the largest possible increased precipitation over and along that portion of Alberta, Canada, and a section of territory at least one hundred miles radius with the City of Medicine Hat, Alberta, as a center."

"And it is hereby understood and agreed," the contract read, "that of all rain falling from the first day of May, 1921, to the first day of August, 1921, in the above described district, said Hatfield, through the efforts of his operations upon the atmosphere, shall be given credit for one half of the precipitation that falls at the uniform rate of $4,000 per inch up to four inches or fraction thereof. The maximum consideration of the contract being $8,000, for a four inch rainfall.

"All rainfall in excess of four inches No extra charges whatsoever."

GANDHI HOLDS WONDERFUL SWAY OVER INDIAN PEOPLE.

LONDON, Mar. 15. — Mohandas Karamchand Gandhi, who holds such a sway over a certain section of the Indian people and who has been heading the anti government boycotts in an attempt to force home rule in India, is 51 years of age with greying hair, nutbrocking, truthful eyes and slim eloquent hands, says a correspondent of The Daily Mail.

The writer continues: "His voice is low pitched and monotonous, yet pleasing, whether in Gujerati or English.

"He is married and has four sons. Gandhi lives in Ahmedabad, the big mill center, where he has founded a settlement for the culture of truth in poverty and for handcrafting, and primitive agriculture.

"Gandhi is not, as I commonly supposed, a Brahmin of the priestly caste. He belongs to a Bania, or trading caste, family resident in Kathiawar. He descends from peasants. His political mind comes from his father, who was a Dewan, or chief minister, of the state of Porbandar for 25 years.

"Gandhi's genius lies in making lost causes live. To his disarming sweetness of a saint he adds all the arts of the advocate. In South Africa, he matched even General Smuts. They sparred for years over Indian claims without quarrelling.

"If Gandhi has a hobby, it is experimenting in diet. Eighteen months ago he had reduced his daily food to four ingredients, wheat, vegetables, a little oil, and fruit, and he became very ill. He now takes goat's milk and salt, but not cow's milk or butter.

"He never sues a debtor, never gives evidence against an enemy, always travels third class, the scene of discomfort in India, and always was barefooted. He can sleep anywhere in Ellis and he dictates while sleep for long periods at will.

"India's lowly masses, saturated with ancient Hindu philosophy, have long accepted a saint who should unite earthly practice to divine present. The key to Gandhi and Gandhism is wrapped in his succeeding sentence: 'Most religious men I have met are politicians in disguise; I, however, who wear the guise of a politician, am at heart a religious man.'"

"Lightning? The electrical charge is contained on the surface of raindrops." — Dr. Charles P. Steinmetz, chief consulting engineer, General Electric Co.

A-B-C of FINANCE

THE FEDERAL TAX ON INCOME

By MORRIS F. FREY,

Assistant Treasurer, Guaranty Trust Company of New YORK

(Note: This article is the fifth of a short series on the subject of taxation.)

Congress in drafting the 1913 Revenue Act adopted the British plan of collection at the source and provided for the withholding at the source of the normal tax (1%) on all payments to individuals, of fixed or determinable annual gains, profits or income. The enforcement of this provision in such a manner as to protect both the interests of the taxpayer and the government necessitated the use of numerous complicated forms and proved a constant source of annoyance both to the Internal Revenue Bureau and to withholding agents. In view of this situation, by Act of October 3, 1917, assessment this year so far as citizens and residents of the United States were concerned, except in the case of interest on "tax free" bonds, and substituted therefor a system of information at the source which for the most part has been continued under the 1918 law.

The machinery used by the government in obtaining information at the source to be used in checking up income tax returns may be divided into two classes, namely, information returns and annual information returns. Owner's ship certificates also come under the head that withholding is required in the case of payments on account of "tax free" coupons, bonds and other tax free securities issued by citizens or residents of the United States, to foreign corporations or nonresidents or places of business in the United States.

The Treasury Department has issued three forms of ownership certificates which are to be filed by citizens, residents, foreign and domestic corporations to collect their income on bonds thereon. Form 1000 should be used when coupons from bonds of domestic and resident corporations. Form 1001 A is used in collecting dividends on stock of foreign corporations and interest on bonds of foreign corporations and domestic corporations. Where foreign corporations or foreign partnerships have agents in the United States and their bonds are in "tax free" coupons, Form 1000 should be used when the bonds are owned by citizens or residents of the United States unless the owner desires to claim personal exemption, in which case Form 1001 A should be used. All these certificates should reach the office of the Commissioner of Internal Revenue at Washington, D. C., and are used in connection with checking the returns of taxpayers and withholding agents.

A taxpayer by filing ownership certificate Form 1001 could have the paying agent of a nonresident's bonds withheld above that no part of the tax is to be held at the source. This certificate should therefore be filed when collecting interest on bonds not containing "tax free" coupons, claims by citizens or residents of the United States, by individuals and fiduciaries, (2) partnerships, both resident and non resident, and (3) domestic and resident corporations and foreign corporations having offices or places of business in the United States. Inasmuch as the revenue law contains no provision under which corporations may take advantage of "tax free" coupon clauses in bonds which they may own, Form 1001 should be filed in collecting interest thereon by (1) domestic and resident corporations, and (2) foreign corporations having offices or places of business in the United States. In order that the debtor corporation may not be required to pay a tax that is not due, Form 1001 should also be filed by citizens or residents in collecting interest on "tax free" bonds where the taxpayer's income is not in excess of his personal exemption.

Ownership certificate Form 1000 should be used in cases where tax is to be held at the source. This certificate should therefore be filed by (1) citizens or residents not claiming exemption, (2) partnerships, both resident and non resident, and (3) personal service corporations, in collecting interest on bonds containing "tax free" coupon clauses issued by domestic or resident corporations, or by foreign governments and foreign corporations having paying agents in the United States, which contain "tax free" coupons. Form 1000 should also be used by (1) nonresident individuals, (2) nonresident alien bachelors, (3) foreign corporations having no offices or places of business in the United States, and (4) first collecting bank when the owner of the bond is unable to collect the interest on bonds of (1) partnerships, resident corporations whether or not containing a "tax free" coupon.

As a further means of checking income taxpayers' returns and discouraging misstatements of income being made therein, the law requires that separate reports on Form 1099 shall be filed for all payments of rent, interest, and other fixed or determinable gains, profits and income of $1,000 or more during each calendar year, to individuals, partnerships, personal service corporations and fiduciaries. These returns accompanied by Form 1096, on which should be indicated the number of reports on Form 1099 and the total amount of payments made, must be filed with the Commissioner of Internal Revenue, Washington, D. C., on or before March 15 of each year. Reports of payments of certain kinds of income are not required, such as payments of rent made to real estate agents or representatives but agents or representatives are required to report payments to landlords or owners if they amount in the aggregate to $1,000 or more for the calendar year. Payments made to corporations also are not required to be reported. Partnerships and pers and service corporations are required to report the distributive share of each partner or member in whatever amount paid or credited during the year. Fiduciaries should use Forms 1096 and 1099 showing the distributive shares of each beneficiary reported on Form 1041, regardless of the amount. This is true even though the entire income of the estate consists of dividends on the stock of domestic corporations.

Payments of interest, rent, salaries, and all other fixed or determinable annual or periodical income made to nonresident alien individuals and fiduciaries is subject to withholding of tax at the rate of 8 per cent except in the case of (1) dividends on stocks of corporations subject to income tax, (2) interest from "tax free" bonds, and (3) items upon which personal exemption is claimed. Similar items of income payable to foreign corporations not engaged in trade or business in the United States, and not having offices or places of business therein, is also subject to withholding at the rate of 10 per cent.

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"Too many ministers preach too long. Boring a congregation breeds absenteeism quickly and surely." Rev. H. Ross Jones, Methodist pastor, Sumter, N. H.

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8:20a	Charlotte Atlanta	8:20a
8:28a	Atlanta Washington	8:28a
9:38a	Bhm Atl Wash N. O.	9:38a
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 Bham N. O	9:25p
11:40p	Bham Atla Wash N. O	11:40p
12:15a	Washington Atlanta	12:15a

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MEET MR. TYRUS RAYMOND COBB, MANAGER:

This is the first photo of Ty Cobb as manager of the Detroit Tigers, and was taken at San Antonio, Texas, where he is supervising the training of his Michigan ball tossers. He is talking with pitcher George Cunningham.

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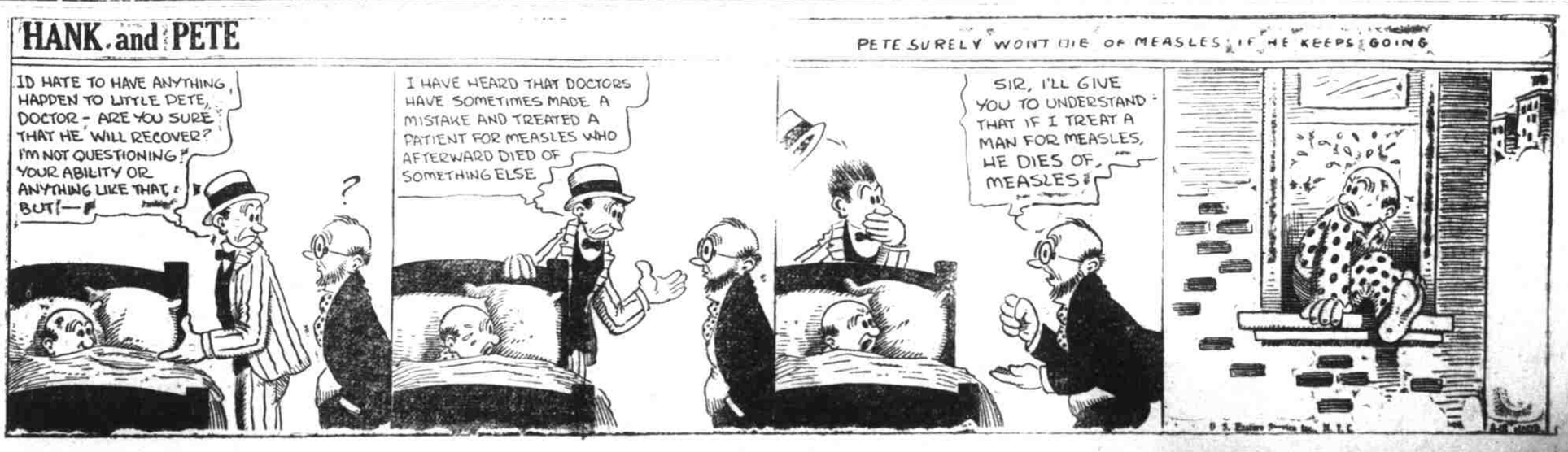
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