

Present Handbook Giving Advice On Income Tax Laws

First Advice On New Income Tax Rules Compiled By Legal Group

The first handbook advising on income tax procedure has just come off the press and is being presented to the lawyers in Virginia, West Virginia, Maryland, Delaware and North Carolina. It is entitled "Income Tax Procedure—What is the Best Way?"

The book is something new in legal circles and is said to have been suggested by the reported influx into other states of legal talent from Washington as the result of the completion of the decentralization plans of the Internal Revenue Bureau. This plan, begun in 1936, expedites collection of income taxes by giving government field tax offices the same full authority and responsibility formerly exercised at headquarters in Washington.

There is no mention in the book of the current reports that lawyers from the nation's capital, who have long specialized in income tax procedure, are opening branch offices in the major cities and county seats of the country. However, no words are mined as to the necessity of all income taxpayers immediately acquiring the services of attorneys informed in the income tax law. For instance, two paragraphs read:

"As promptly as possible the taxpayer should retain attorneys informed on the income tax law. The income tax law is a law and a complicated one. It requires and is entitled to as much expert handling as any case of comparable importance which comes before a judicial or quasi-judicial body. If the case is a large one the services of accountants are indispensable. If the accounting firm is a responsible one and if its entries on the books of the taxpayer conform to good accounting practice, it is almost certain that the matter will be legally correct.

"Accountants, however, are not lawyers and it is not the function of any accountant, accounting firm or other person who may properly render specialized service, to settle the legal issues involved in any tax matter. It is certain that much expense, much tax, much time and much annoyance could be saved if the taxpayer will select qualified members of the Bar rather than others who claim to be income tax experts."

The handbook has been compiled by the office of Karl F. Steinmann, in Baltimore. Twelve years' study and practice in such litigation by Mr. Steinmann, his senior associate, John W. Cable, III, and his other colleagues, qualify them to explain in the handbook what they have found and know to be the best procedure in income tax matters, now that the Bureau of Internal Revenue has completed its decentralization plans. It was conceived by the group of lawyers to be of material aid to other lawyers and it has been presented to the profession at large.

Those lawyers who have read advance copies of the handbook point to the fact that it speaks with authority on a most important subject to both the legal profession and the laity.

American Boy Magazine Companion To Thousands

Hundred of thousands of boys and young men read The American Boy Magazine every month and consider it more as a living companion than as a magazine.

"It's as much a buddy to me as my neighborhood chum," writes one high school senior. "The American Boy seems to understand a boy's problems and considers them in such a sympathetic and helpful way. It gives advice and entertaining reading on every subject in which a young fellow is interested. I am particularly helpful in sports. I made our school basketball team because of playing tips I read in The American Boy."

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The American Boy sells on most newsstands at 15c a copy. Subscription prices are \$1.50 for one year or \$3.00 for three years. Foreign rates 50c a year extra. To subscribe simply send your name, address and remittance direct to The American Boy, 7430 Second Blvd., Detroit, Michigan.

British Tar Comforts U-Boat Victims



A British tar comforts two pickaninnies who were rescued from the French vessel Bretagne, sunk by an enemy submarine. The Negro children, with other passengers, were taken to an undisclosed English port.

Stick to Salads!

By BEULAH V. GILLASPIE
Director, Sealtest Laboratory Kitchen



SUMMER rolls into Autumn with its flashing succession of many changes—but some of those summer-time habits should be retained through the coming months, such as the delicious habit of tempting salads at luncheon or dinner. This flavorful blending of spiced beets with a "spicy" cottage cheese, has brought forth much enthusiasm wherever served.

SPICED BEET AND COTTAGE CHEESE SALAD

- 12 small beets
- 1 stick cinnamon
- 4 cloves
- 2 bay leaves
- ½ teaspoon salt

- Few grains pepper
- ¼ teaspoon sugar
- 1½ cups water
- ½ cup vinegar
- Lettuce or other greens
- 1 cup cottage cheese
- 2 to 3 teaspoons prepared horseradish

Wash the beets and cut off stems leaving about an inch. Cook in a mixture of cinnamon, cloves, bay leaves, salt, pepper, sugar, water and vinegar until tender. Let cool in the liquid. Drain, peel, slice and place on lettuce or other greens in the shape of a circle. Combine the cottage cheese and horseradish and pile in the center of the beets. If desired, serve with mayonnaise or salad dressing. Serves six.

Awards Are Offered To 4-H Club Members

The time is drawing near for the completion of records in 4-H Club work for 1939, points out L. R. Harrill, state 4-H Club leader. All records must be in the state office by December 15, therefore 4-H members should submit immediately to their county agents and club leaders individual project records.

Valuable awards are offered to 4-H members and to clubs each year. County awards include a certificate to each club member who completes a project, and a county champion certificate to the boy or girl who submits the best record in each type of project activity. In addition, a free trip to the State 4-H Short Course at State college next summer will be awarded to the member who is adjudged the outstanding club member in each county for 1939. The best club in each county also will receive a banner.

Among the State awards are a one-year scholarship to N. C. State college for the state winner in corn, cotton, tobacco, and horticultural projects, and two one-year scholarships for the State winners in livestock projects.

A four-year scholarship to State college is given to the club member who has the best record in the State over a period of three or more years.

The best club in the State receives a cash award of \$100, to be used for some worthwhile club or community project. The Beth Ware Club of Cleveland county won this honor last year, and Walton Thompson of the Black Creek Club in Wilson county was selected as the outstanding 4-H member over a period of three or more years.

ORGANIZED

An Older Youth Club, composed of farm boys and girls beyond the 4-H age limit, has been organized in Bertie county, reports Assistant Farm Agent R. D. Smith.

Two Good Milk Cows Needed On Every Farm

A cow is the most efficient producer of food when it is properly fed, says Prof. R. H. Ruffner, head of the department of animal husbandry and dairying at State college. Because milk is the most nearly complete human food, he urges that every farmer in North Carolina keep at least two milk cows for a year-round family milk supply.

"Increasing dairy production is the logical and desirable development in North Carolina because of the long pasture season, increased grain and roughage production, and availability of cottonseed meal and other feeds rich in proteins," Prof. Ruffner declared. "Income from dairy products, important though it is, often is secondary on many farms to the value of these products in furnishing essential food for the family."

The State college professor pointed out that a cow needs a well-balanced ration to supply the proteins, fats, vitamins, and minerals that are in milk. Adequate nutrients are needed, also, to maintain body weight and to develop a strong calf each year.

Cottonseed meal is rich in essential protein, and is also a good source of phosphorus; silage, hay, and cottonseed hulls are economical sources of carbohydrates and fats; and many grains, including corn, oats, barley, and grain by-products, such as wheat bran, are available for a balanced ration in North Carolina.

Cows will eat about two pounds of dry roughage and six pounds of silage daily for each 100 pounds of live weight, but Prof. Ruffner bemoans the fact that frequently less than one-half this amount is fed.

Craven county farmers are showing considerable interest in the purchase of brood mares, says L. G. Matthis, farm agent of the State college extension service.

Improved Uniform International SUNDAY SCHOOL LESSON

By HAROLD L. LUNDQUIST, D. D.
Dean of The Moody Bible Institute of Chicago.
(Released by Western Newspaper Union.)

Lesson for November 26

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THE WORKS OF THE MESSIAH

LESSON TEXT—Matthew 8:14-27.
GOLDEN TEXT—Jesus of Nazareth . . . went about doing good.—Acts 10:38.

"Does it work?" Modern man is not impressed by a thing simply because great claims are made for it or it is intricately organized. After all, the important thing is, does it really work? Such a test can be carried to an extreme and the finest and richest things of life be thrown aside because they have no utilitarian value. But in general, the question is a good one, and especially is that true as it is applied to religious systems and philosophies of life. These claim to have power to deliver man from his sin and give him peace and rest. What we want to know is, do they actually do it, not only in the day of health and prosperity, but in the hour of death and devastation? The answer is that every one of them has failed and does fail, with the exception of Christianity, which comes "not in word but in power" (I Cor. 4:20). In Christianity is found the only real dynamic for daily living.

I. Personal Needs Satisfied (vv. 14-17).

This entire section of the Gospel of Matthew is concerned with miracles. It is interesting to note how many of these events concern personal needs. There is scant comfort to the needy one to speak to him in generalities about a great God who is ready to help people. When I am in need I want to know whether there is any help for me. Jesus healed Peter's mother in the home, and then He went out and healed multitudes in the throng, but in each case it was a personal interest which He took and a personal healing that was received.

Observe also that He met the need of all whether they were sick in body, mind or spirit. Someone may say, "That is all very well, but that took place when He was here on earth." Well, He is here now, working in and through the power of the Holy Spirit and in and through His children. The Lord Jesus Christ daily satisfies every need of His disciples, and often does so in ways which are miraculous in their sight.

II. Sacrificial Service Exemplified (vv. 18-22).

Following Jesus in discipleship is more than speaking sweet words of devotion or of taking part in the carrying out of some public worship ministry. To really follow Him is to "follow one whose vocation is such that there are incessant demands compelling the renunciation of home and the comforts of a settled life. Only the call of God can make one equal to the demands of such a hazardous life" (Edward E. Anderson).

Observe that even the demands which love may present on behalf of an aged father must not be permitted to stand between the disciple and his Lord. There is no thought of unkindness or lack of consideration here, for as our Lord points out, those who are spiritually dead, although still physically alive, may well be called on to care for the physical needs of an aged parent, even in the hour of death, if the Lord Jesus has work for His disciple to do elsewhere.

There is no thought of neglect of the duties of life, but rather of a placing of the Lord first, whatever else may take the second place. The blight upon many a Christian experience is that almost anything else which is of interest is allowed to take first place and the Lord must take second place if He is given any place at all.

III. Divine Power Demonstrated (vv. 23-27).

There are those in the world who are unable to see the workings of God's power in the spiritual realm because they themselves have not been spiritually born again (I Cor. 2:14). For these the Lord here presented the working of His mighty power in the realm of nature.

Satan, who is "the prince of this world" (John 14:30) had evidently whipped the waves of the sea into a mighty storm, possibly thus hoping to drown Jesus and get rid of his divine adversary, but the Lord Himself speaks in the majesty of His eternal power and we read that "there was a great calm" (v. 26). Even His disciples were strangely astonished that the very "winds and the sea obey Him." Yes, the forces of nature respond to His slightest word. The winds and the sea obey Him. But what is even more wonderful is that the turmoil of a man's soul becomes a great and blessed calm when this holy Lord Jesus speaks the word of peace.

Confused and troubled man or woman who reads these words, will you not now by faith submit yourself to the One who can speak to you, who can meet and satisfy every one of your needs, and who can give you the blessed privilege of sacrificial service on His behalf in a needy world?

LEGAL ADVERTISING

NOTICE OF SALE

State of North Carolina,
County of Macon.
R. S. Jones, Plaintiff.

vs.
R. L. Stewart, et al, Defendants.

Under and by virtue of a decree of the Superior Court of Macon County entered in the above entitled action on the 30th day of October, 1939, the undersigned Commissioner will on the 4th day of December, 1939, at 12 o'clock, noon, at the Courthouse door in Macon County, North Carolina, sell to the highest bidder for cash the following described real estate:

Adjoining the lands of Newton Craig and others, bounded as follows:

Beginning at a stake, Newton Craig's SW corner, on the East side of Fourth Street, runs with the same side of said Street as follows: S 10 W 05.5 feet; S 24 E. 101 feet; S 8 deg. 30 min. E. 116 feet to a stake, the SW corner of said Jeremiah Pierson's home tract; then N 58 deg. 30 min. E with the South boundary line of the said tract, same being Mary P. Douglas' North boundary line 200 feet to a stake; then N 3 W 179 feet to a stake, said Newton Craig's SE corner (and 18 in. leaning chestnut, bears S 13 deg. 15 min. W 19 ft.; a 5 in. hemlock bears S 33 E 26 feet); thence S 27 deg. 15 W with Newton Craig's South boundary line 200 feet to the Beginning.

This the 31st day of October, 1939.

G. L. HOUK,
Commissioner

N9-4tc-N30

National Forest Timber for Sale

Sealed bids will be received by the Regional Forester up to and including December 9, 1939, for all the live timber marked or designated for cutting, and all merchantable dead timber located on an area embracing about 774 acres within Younce Creek drainage, Burningtown Creek watershed, Nantahala National Forest, North Carolina, estimated to be 1,182 M feet, more or less, of yellow poplar, northern red oak, ash, basswood, white oak, black oak, chestnut oak, birch, red maple, sugar maple, cucumber, black cherry, buckeye, scarlet oak, beech, southern red oak, post oak, chestnut, pitch pine, and hemlock, and an unestimated amount of hickory and black gum sawtimber, chestnut extractwood, and chestnut oak and hemlock tanbark. The removal of extractwood, tanbark, and hickory and black gum sawtimber will be optional with the purchaser. The timber on an additional 60 acres, carrying a comparative light stand, may be cut at the option of the purchaser. No bid of less than \$10 per M for yellow poplar; \$8 per M for northern red oak, basswood, sugar maple, black cherry, ash, and cucumber; \$7 for white oak; \$3 for black oak, red maple, and birch; \$2 for chestnut oak, and post oak; \$1 for chestnut, hemlock, scarlet oak, southern red oak, beech, buckeye, hickory, pitch pine, and black gum; \$0.40 per unit (160 cubic feet) for extractwood; and \$1.50 per ton (2000 lbs.) for tanbark will be considered. \$250 must be deposited with each bid to be applied on the purchase price, refunded or retained in part as liquidated damages according to the conditions of the sale. The right to reject any and all bids is reserved. Before bids are submitted, full information concerning the timber, the conditions of the sale, and the submission of bids should be obtained from the Forest Supervisor, Franklin, North Carolina. N9-2tc-N23

NOTICE OF SALE OF SCHOOL PROPERTY

North Carolina
Macon County

Pursuant to an order of the County Board of Education of the County and State aforesaid, I will, on the 30th day of November, 1939, at the hour of 12 noon at the Court House door in Franklin, Macon County, North Carolina, sell to the highest bidder for cash the following tract—a parcel of land known as the Morgan School property and more fully described as follows:

Beginning on a sycamore on the bank of Burningtown Creek, witnessed by two poplars, runs S 62½ W 8 poles to a stake and rock on the East bank of the public road. This corner is situated S 76 W 2 poles and 8 links from the NW corner to the new school house; then with the East side of the public road 20 poles and 23 links to a Spanish oak on the bank of said creek, witnessed by two maples; then down the creek as it meanders to the beginning, containing 1 acre more or less.

A deposit of 5% of the amount of the bid will be required of the successful bidder at said sale and upon failure to make such deposit property will be immediately resold.

This the 30th day of October, 1939.

G. L. HOUK,
County Supt. of Schools.

N2-4tc-N23

LEGAL ADVERTISING

NOTICE OF SERVICE BY PUBLICATION

In The Superior Court Before The Clerk

North Carolina,
Macon County

Charles A. Rogers, Administrator of the estate of C. W. Vanhook, deceased,

vs.
Mattie Vanhook, widow of C. W. Vanhook, deceased, et al.

The defendant, Ralph Vanhook, will take notice that a Special Proceeding has been commenced before the Clerk of the Superior Court for Macon County, North Carolina, by the filing of a petition by Charles A. Rogers, Administrator of the Estate of C. W. Vanhook, deceased, for the purpose of selling the real estate of the said C. W. Vanhook, deceased, to make assets wherewith to pay debts of the said C. W. Vanhook, deceased.

The defendant will further take notice that he is required to appear at the office of the Clerk of the Superior Court for Macon County at the courthouse in Franklin, Macon County, North Carolina, on the 18th day of December, 1939, and answer the petition filed in said Special Proceeding or the petitioner will apply to the Court for the relief therein demanded.

This the 14th day of November, 1939.

HARLEY R. CABE,
Clerk Superior Court.

N16-4tc-D7

NOTICE OF SERVICE BY PUBLICATION

IN THE SUPERIOR COURT

North Carolina,
Macon County

O. E. Lawrence

vs.
Francis C. Cary and wife,
Gladys Mary Cary

The defendant, Gladys Mary Cary, above named, will take notice that an action entitled as above has been commenced in the Superior Court of Macon County to require said defendant to convey to the plaintiff an undivided one-half interest in all the right, title and interest owned, held or claimed by her in certain lands in Macon County, N. C., set forth and described in the complaint in said action filed in the office of the Clerk of the Superior Court of Macon County; and the said defendant will further take notice that she is required to appear before the Clerk of the Superior Court of Macon County, N. C., within thirty days from and after the 2nd day of December, 1939, and answer or demur to the complaint in said action, or the plaintiff will apply to the Court for the relief demanded therein.

This November 8, 1939.

HARLEY R. CABE,
Clerk Superior Court.

N9-4tp-N30

ADMINISTRATOR'S NOTICE

Having qualified as administrator of Maxine Sprinkles, deceased, late of Macon county, N. C., this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned on or before the 20th day of October, 1940, or this notice will be plead in bar of their recovery. All persons indebted to said estate will please make immediate settlement.

This 20th day of October, 1939.

G. W. SPRINKLES,
Administrator

N2-6tp-D7

NOTICE OF APPLICATION TO OPERATE MOTOR VEHICLE CARRIER AND DATE OF HEARING THEREON

As required by Section 3, Chapter 136, Public Laws of 1927, notice is hereby given that application has been made by Smoky Mountain Stages, Incorporated, for a Franchise Certificate, authorizing the operation of motor vehicles for transporting passengers between Highlands, N. C., and the N. C.-Ga. State Line over the public highways via the intervening towns of Highway No. 282 (thence Walhall, S. C., Pickens, S. C., and Greenville, S. C.), and that the Utilities Commission will hold a hearing on the said application in State Depts. Bldg., at Raleigh, on Monday, 4th December, 1939, at 11:00 o'clock a. m.

N. C. Utilities Commission

By R. O. Self

N23-2tc-N30

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