

## INCOME TAX

The following statement is issued by Collector of Internal Revenue, William Grissom, for the District of North Carolina:

The Revenue Act of 1921 contains two new and important provisions, which are the subject of frequent inquiry. The first relates to the personal exemptions allowed married persons, and the second to the provisions requiring that a return be made of gross income of \$5,000 or more.

The act provides that a married person, living with husband or wife, whose net income for 1921 was \$5,000 or less shall be allowed a personal exemption of \$2,500. If the net income of such person was over \$5,000 the exemption is \$2,000. Under the Revenue Act of 1918 the personal exemption allowed a married person was \$2,000, regardless of the amount of net income. The normal tax rate remains unchanged, 4 per cent on the first \$4,000 of net income above the exemptions and 8 per cent on the remaining net income.

In order that an income slightly in excess of \$5,000 shall not be subjected to an inordinately disproportionate tax because of the reduction of the exemption to \$2,000 thereon, the law provides that such reduction shall not operate to increase the tax, which would be payable if the exemption were \$2,500, by more than the amount of the net income in excess of \$5,000.

For example, on a net income of \$5,010, the tax, without this saving clause, would be \$120.40, which is 4 per cent on \$3,010, the amount of net income less an exemption of \$2,000. The actual tax is \$110.40, computed as follows: from the net income of \$5,010 is deducted \$2,500, leaving \$2,510, the 4 per cent tax on which amounts to \$100.40. To this is added \$10, "the amount of net income in excess of \$5,000."

The personal exemptions allowed married persons, apply also to the head of a family, a person who supports in one household one or more relatives by blood, marriage or adoption.

Heretofore, a person whose net income was less than his exemption (\$1,000, if single, or \$2,000 if married) was not required to file a return. Under the Revenue Act of 1921, if the gross income of an individual equalled or exceeded \$5,000, or if the combined gross income of a married couple and that of dependent minor children equalled or exceeded \$5,000, a return must be filed, regardless of the amount of net income.

"Net income" is gross income, less certain deductions. The fact that allowable deductions from gross income, for business expenses, losses, bad debts, etc., may reduce the net income to an amount below the personal exemptions of \$1,000 or \$2,000, does not alter the requirement to file a return of gross income, if such gross income equalled or exceeded \$5,000.

## SOME GOOD ADVICE

John H. Patterson, 77 years old, head of the great National Cash Register plant, said at his birthday celebration a few weeks ago: "Keep young by associating with young things. The newspapers are the youngest-born every day—or at least once a week."

You can't ignore that truth, and you can't deny that the newspaper is the greatest means of education in

any community. Try to conceive a community like Vass going for months or even a week, without a newspaper. The whole world might be in flames, great inventions might be born or wars started. Yet if there were no newspapers there would be no means of carrying such intelligence to the family circle.

The newspaper is always a bargain, no matter what price you are asked to pay for it. Fortunately the cost is small, only a penny or two. And no man living has yet found anything for the same money that renders as great service or gives as great benefit.

## DISARM

By Helen Mar D'Auby

(Tune, The Marseillaise)

America, wake to action!  
Hark, hark, what millions bid you rise;

Our children, mothers and Old Glory  
Call us to lead, lead on; time flies.  
O, can we basely halt and falter,  
While brothers, reared in homes of love

And trust, and faith in God above,  
Are forced to stain their souls in slaughter?

Disarm, disarm, we call!  
Let murderous wars decrease;  
Disarm! all hearts resolved  
On peace, on peace, world peace!

Now, now, a world-wide storm is sweeping  
Through earth, and air, and sea and sky,

The monsters of mad wars are building;  
What can we hope for, by and by  
But world-wide hate, and desolation?  
Forgotten earthly human love,  
Forgotten e'en our God above.

Americans, ours is the nation!  
Disarm! disarm! we call;  
Let murderous wars decrease;  
Disarm! all hearts resolved  
On peace, on peace, world peace!

Big brothers be to smaller nations  
O! broad land, and rich in gold!  
Call to the poor, in humble stations  
The message Christ came to unfold,  
Hark to the voices of our heroes,  
Their spirit tones sound from afar  
Like music from a heavenly chorus,  
Over there, asleep, but calling,  
Disarm! disarm! they call!  
Let murderous wars decrease,  
Disarm! all hearts resolved  
On peace, on peace, world peace!

## S. B. BARTLETT INVENTS A FURNACE FOR CURING TOBACCO

Mr. S. B. Bartlett has invented a tobacco furnace which is rather a novelty. The construction is similar to the ordinary one furnace, but in addition it has four hot air chambers they being underneath, above and on both sides. They are about 4" x 6" and open on outside of barn which acts as an intake and it expels the hot air on the inside at back of barn, and each corner.

Mr. Bartlett says that he has clearly demonstrated this constructed furnace and he gives the following reasons why it is superior to anything of its kind: 1, saves wood; 2, partial elimination of fire-risk; 3, possibility of sweats being eliminated by circulating hot air being free from moisture.

Weather conditions have little influence on the regularity of temperature and this being the case that alone

would mean lots to farmers when they are curing tobacco during stormy weather. He has kept close account with this in comparison with the old type furnace in a barn close by. It will save one cord of wood for every three thousand pounds of tobacco and this alone would mean that there would be a saving of at least \$2,000, 000 worth of wood annually in North Carolina if we figured our wood at only \$2.00 per cord.

The cost of installing the outfit would probably be \$10.00.

## HARRY R. IHRIE

Lawyer

CARTHAGE, -- N. C.

Southern Pines Office

Over S. & L. Grocery

Windham's Real Estate Office.

## EYES EXAMINED

Headaches Relieved Caused  
From Eyestrain.

## Dr. Julius Shaffer

of Fayetteville, Specialist in Optometry, Graduate Philadelphia College and registered in the state, will be at the

## HOTEL VASS

Monday, January 9th.

and in CARTHAGE at the Tyson Hotel on Tuesday Jan. 10th.

for the purpose of examining the many errors the eyes are subject to, and fitting glasses.

Reduced prices will be charged on this visit.

We wouldn't need any new resolutions if we'd handle the old ones more gently.

Considering the prices they charge, it looks like bootleggers ought to throw in a lunch.

## Smith's Garage

Vass, N. C.

Repairing and Supplies, Oils,  
Gasoline, Accessories

Auto Service

## TOMBSTONES

AND

## MONUMENTS

For all such, see

H. A. MATTHEWS

VASS, N. C.

Represents ETOWA MARBLE AND GRANITE WORKS, Atlanta, Ga.

## SAVE

What You've Got!

YOUR PROPERTY

YOUR INCOME

INSURE IT

DO IT NOW

D. A. McLAUHLIN, Agent  
VASS, N. C.

Fire Insurance Life Insurance

## Gunter's Store

As we enter upon the business season of

# 1922

you will find our store the store of reasonable prices, and in a better position than ever to take care of your wants in a manner that will prove entirely satisfactory.

## Gunter's Store

"BEES"

Dear Readers:—

1921 is now past history here with all its possibilities. Will we of them?

In unity there is strength, in peace there is justice. The Sandhills Association was launched in the past, and is now a going concern. We are going to make an asset to "The Sandhills" 1923 rolls 'round. It was not formed to be a society, but to accommodate keepers who live within 50 miles of Crathage.

There is positively no sense in trying to keep bees in the winter, there is less sense in trying to sell in the winter, and selling in the winter helps its members. The association will keep members fully informed of beekeeping and beekeeping and also informed of the members to market and other products of the association.

The association requires every beekeeper to subscribe to the bee journal, and in this way leads bees for pleasure and so want to tell you of each association's sweet clover, and talk to their farmer friend is the greatest of all for the honey bee, a profitable for the farmer. The association membership fee only 50 cents in order to show the member no intention of coming to an association. Any one of the Sandhills Beekeepers may become a member, the annual fee Treas. and he will make a membership card, and have supplies mailed to them. The officers for 1922: president, Manly; vice-president, Cameron; secretary, Luther Fink, Cameron.

It is well for each that the secretary should do a lot of writing to do each member to allow a cent stamp when writing is doing the work for free, and does not afford to pay postage.

He wants each member, to association will send their regular order January 25th, 1922, who wants supplies select their supplies order to the secretary in plenty of time their order in with order on January 25th.

Each member of will, or has been, of bee supplies from and from Roebuck Co. they order from Roebuck can deduct 18 per cent order and send cash for to the secretary and can deduct 15 per cent Roebuck Gin Co's