

WHO PAYS THE TAXES---

(Editor's Note: Millions of us who have not before had to file income tax returns will this year be required to do so. For the benefit of its readers, The Pilot is presenting a series of brief, informative articles concerning income taxes. The articles contain authoritative information, direct from the Bureau of Internal Revenue, U. S. Treasury Department.

NUMBER FIVE

Many farmers will be liable for filing income tax returns and payments of tax for the first time this year. The term "farmers" includes livestock raisers, fruit and truck growers, and operators of plantations and ranches.

Farmers may maintain their records and file their returns of income on either the cash receipts and disbursements basis or on the accrual basis of accounting. A consistent method must, however, be employed. If a cash basis is used, Form 1040P, "Schedule of Farm Income and Expenses," is required to be filled out and filed in conjunction with Form 1040.

Deductions from gross income may be made by farmers as necessary expenses, all amounts expended (other than those constituting capital expenditures) in carrying on the busi-

ness of farming. Deductions for expenses include such items as cost of feeding and raising livestock (except the value of farm produce grown upon the farm and the labor of the taxpayer); cost of seed, minor repairs to farm buildings (other than the dwelling of the farmer); small tools used in the course of a year or two; fuel and oil used for farm work; repairs and maintenance of farm machinery; hired laborers and hired machines, and cost of commercial fertilizers the benefit of which is of short duration.

The cost of farm machinery, equipment and farm buildings; amounts expended in the development of farms, orchards and ranches, as well as the amounts expended in the restoration of soil fertility preparatory to actual production of crops and the cost of liming soil to increase productivity over a period of years, are capital expenditures.

Losses incurred in the operation of farms as business enterprises are deductible from gross income. If livestock has been purchased for any purpose, and afterwards dies from disease, exposure or injury, or is killed by order of the authorities of a State or the United States, the actual purchase price of such livestock, less any depreciation allowable as a deduction in respect of such perished livestock, may be deducted as a loss if the loss is not compensated for by insurance or otherwise.

If gross income is ascertained by the use of inventories, no deduction can be taken separately for livestock or products lost during the year.

WOMAN'S SOCIETY MEETING

The regular meeting of the Woman's Society of the Church of Wide Fellowship will be held in the Church parlor Thursday afternoon, February 12 at 2:30. Group 2 is in charge of the meeting. Sewing will be done at the meeting.

FOR BARGAINS FURNITURE
See Alton D. McLean
Opposite Hotel Aberdeen

In Carthage Circles

Annual Club Banquet
The Carthage Junior Woman's Club held its third annual banquet at the Carthage Hotel on last Thursday night. Decorations, place cards and programs carried out the patriotic motif. A delicious three-course banquet was served.

The President, Miss Grace Blue, acted as toastmistress. The invocation was offered by Rev. W. L. Warford, which was followed by the entire group singing "God Bless America." Greetings were given by Miss Grace Blue and a response was given by Dave Ginsburg, president of the Carthage Junior Chamber of Commerce.

After the banquet Mrs. H. J. Hall presented those taking part on the program. Miss Leah Price sang "White Cliffs of Dover," accompanied by Mrs. Hall. A group of men from Fort Bragg, special guests at the banquet, rendered several vocal solos, piano solos, and a juggling act. Dr. R. L. Felton conducted a Truth and Consequences contest, prizes for which were defense stamps. The guest speaker was Mrs. P. R. Rankin, president of the North Carolina Federation of Women's Clubs. Mrs. Rankin gave to the Carthage Juniors first report from the National Defense Forum and Board meeting which took place in Washington January 23-26. She reminded clubwomen that just as business as usual is out, so bridge is out, and urged that some defense work be done by each woman. She also brought an urgent message from Mrs. Franklin D. Roosevelt to North Carolina Clubwomen that they support continuance of N. Y. A. work.

Other honor guests recognized by the President were: Captain James B. Melniss, morale officer, 13th Brigade and Provisional Brigade, Fort Bragg; Miss Frances McKeithen, Senior Hostess at Fort Bragg, and former member of Carthage Junior Woman's Club; Mrs. C. C. Frye, Hemp, and Mrs. Harris, Troy. New members recognized were Miss Flora McDonald and Mrs. R. L. Felton.

Banquet committees were as follows: Program, Mrs. H. J. Hall, chairman; Dinner and Decorations, Mrs. J. E. Muse, Jr.; Dancing, Miss Hilda Blue.

Misses Sarah Muse and Alfreda Baker of Elon College spent the week-end with their parents.

Mrs. J. L. Currie returned Wednesday from the Memorial Hospital in Charlotte after receiving treatment there for the past two weeks.

Misses Ruth Tyson, Harriett McGraw, and Helena Blue, of W. C. U. N. C., spent the week-end with their parents.

Mr. and Mrs. E. D. Hargrove of Raleigh spent the week-end with Mrs. Hargrove's mother, Mrs. S. F. Cole.

Mrs. Chas. T. Sinclair spent a few days this week in Fayetteville visiting her sister, Mrs. Nora Rogers.

Patrick H. McDonald, Jr., and James Kivett, of State College, spent the week-end with their parents.

Tom Cole, of Columbia, S. C., spent the week-end with Mr. and Mrs. Joe Wilcox.

Miss Frances Brockington spent the week-end with her parents in Elberton, Ga.

Miss Meade Seawell, of Liberty, spent the week-end at her home. Among those attending the dance at Fort Bragg Friday evening: Misses Ida Mack Barrett, Sarah Yow, Margaret Penn, Mary Jackson Yow, Grace Blue, Claire Wilcox, Catherine Willcox, Mabel Baker, Melba Sims, Jean Swett, chaperoned by Miss Mary Currie.

Mrs. C. C. Frye of Hemp is spending some time with her daughter, Mrs. James Muse, Jr.

Miss Mary Lou Ingram of Sanford spent the week-end with Mrs. M. J. McPhail.

Miss Rozelle Williamson of Raleigh spent the week-end with her parents, Mr. and Mrs. I. W. Williamson.

Mr. and Mrs. Eldon S. Adams, Hazel Ann and Dixon Adams spent Sunday in Fayetteville with Mr. and Mrs. Lloyd N. Hood.

Mrs. W. B. Norman and Miss Elizabeth Norman, of Dobson are spending a few days with Mr. and Mrs. Holt McNeill.

Lieutenant Vernor Watson of the U. S. Marines, is spending a few days with his sister, Mrs. J. L. McGraw and Mr. McGraw.

Mrs. W. H. Currie returned Wednesday from Granite Falls after a few days with her grandmother, Mrs. Mackey.

Mr. and Mrs. Joe Pinkston and sons, Joe, Jr., and Bobby, spent the week-end with Mr. and Mrs. Alonzo Blue.

Miss Claire Wilcox of Flora MacDonald College spent the week-end with her father, John Wilcox.

B. D. Bowles is receiving treatment in the Moore County Hospital after being in a serious automobile accident last Tuesday afternoon. His friends wish him a speedy recovery.

The many friends of Fred Underwood are glad to know that he is able to be moved from the Moore County Hospital to his home but will have to be confined to his bed for several weeks.

James M. Garrell, of Tabor City, spent the week-end with Mr. and Mrs. Irwin Jones.

Miss Bertha Wallace spent the week-end in Wadesboro with her mother, Mrs. E. R. Wallace.

Mr. and Mrs. Union L. Spence, Jr., of Wilmington, and Miss Mary Worley Spence of Washington, D. C., spent the week-end with Mr. and Mrs. U. L. Spence.

Ervin Smith spent the week-end with Rev. and Mrs. W. L. Warford.

Charles Cox, of New Orleans, spent a few days with his mother, Mrs. Leola Cox. He left Monday afternoon for the Army Air Corps where he enlisted for service.

Frank Boing, Jr., spent the week-end with his father. He is stationed at present at Eglin Field, Florida.

EUREKA

Week-end guests in the W. H. Hendren home were Mr. and Mrs. Dan Graham of Ruffin, S. C., Mr. and Mrs. Floyd Kelly of Lumberton, Miss Mary Kelly of Roxboro, and Miss Margaret Kelly of Lakeview.

Jim Blue of Newport News, Va., visited his parents, Mr. and Mrs. A. L. Blue over the week-end.

The men of the Bible class had a wood cutting for the "Ray Ladies" Saturday afternoon. They hauled and cut all the wood they will need through the winter.

Miss Lucille McLeod of West End spent the week-end at her home here.

Miss Nancy Blue has completed her mid-term exams at W. C. U. N. C. and is spending a few days with her mother, Mrs. Ida Blue.

PINEBLUFF

Mrs. M. F. Butler left Monday for Siloam where she will visit her mother, Mrs. S. J. Atkinson.

James A. Zeigler of Carmel, N. Y., arrived in town last week and will spend some time in the home of Mrs. J. E. Little.

Mr. and Mrs. Frank Hearn and daughter spent Sunday in Burlington.

Mrs. M. L. Carpenter returned to her home in Raleigh Monday after visiting her son and family.

Misses Ida, Ada Marie Combs, Dorothy Lawrence, Emma Van Boskirk, and Margaret and Sarah McDonald and Odell Combs spent Sunday at Ft. Bragg.

Mrs. Katherine Brooks returned home Friday after spending several days in Richmond and Portsmouth, Va.

Mr. and Mrs. Joe Hutchinson announced the marriage of their daughter Johnnie to George White on Sunday, February 1st, in Cheraw, S. C. The couple will make their home in Pinebluff.

LEGAL NOTICES

ADMINISTRATOR'S NOTICE

Having qualified as administrator of the estate of Mrs. Lillian Gaines Leatham, deceased, this is to notify all persons having claims against said estate to present them to the undersigned at Carthage, N. C., duly verified, on or before January 30, 1942, or this notice will be pleaded in bar of their recovery. All persons indebted to said estate are hereby notified to make immediate payment. This January 26th, 1942. S. R. Hovle, administrator of estate of Mrs. Lillian Gaines Leatham, deceased. J30-M6.

NOTICE OF SALE OF REAL ESTATE

NORTH CAROLINA, MOORE COUNTY

Under and by virtue of the power of sale contained in that certain deed of trust made by A. Carlton MacDonald and his wife, Eloise MacDonald, to W. F. Olmsted, Trustee, dated February 27, 1940, and recorded in the Moore County Registry in Book of Mortgages No. 66, page 130, default having been made in the terms and conditions therein contained and upon application of the holder of the bonds thereby secured, I will sell at public auction to the highest bidder, at the Courthouse door, at twelve o'clock, noon, on Monday, at Carthage, N. C., on the 16th day of February, 1942, that certain tract of land and residential property, lying near the town of Southern Pines, in Sandhill Township, Moore County, North Carolina, being a part of lot No. 246 of the second subdivision of Weymouth Heights, and bounded as follows:

Beginning at the Southwest corner of the intersection of Massachusetts Avenue and New York Avenue extended (Arbutus Road), thence South 34 1/2 deg. East 350 feet to a point on the west side of New York Avenue extended (Arbutus Road); thence South 55 1/2 deg. West 350 feet to a point; thence North 72 deg. West 367 feet to a point, a hickory tree; thence along an old road (Pine Grove Road) North 8 1/2 deg. East 261.5 feet to a point; thence with said road North 30 1/4 deg. East 177 feet to its intersection with Massachusetts Avenue extended; thence along Massachusetts Avenue 316 feet, more or less, to the point of beginning, containing 4.77 acres, and being the same lot conveyed to Kathryn F. Olmsted by W. C. Mudgett et ux. April 1, 1924, which deed is recorded in the Moore County Registry in Book of Deeds 94, at page 139, to which deed reference is hereby made.

Excepting, however, from said tract four certain parcels of land heretofore conveyed by the parties of the first part, as follows:

First: Beginning at a stake, the east corner of lot No. 246 of the second subdivision of Weymouth Heights, Southern Pines, N. C.; thence South 55 deg. 45 min. West 223.4 feet to a stake; thence North 34 deg. 15 min. West 195 feet to a stake; thence North 55 deg. 45 min. East 223.4 feet to a stake on the west side of Arbutus Road; thence with Arbutus Road, South 34 deg. 15 min. East 195 feet to the beginning, containing 1 acre, and being the same lot conveyed by Kathryn F. Olmsted and Robert A. Olmsted to William Alexander Julian, January 10, 1925, which deed is recorded in the Moore County Registry in Book of Deeds 98, at page 434, to which record reference is hereby made.

Second: Beginning at a pipe at the intersection of the South line of Massachusetts Avenue and the southwest line or Arbutus Road; thence with

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the southwest line of Arbutus Road South 34 deg. 15 min. East 155 feet to an iron pipe; thence South 55 deg. 45 min. West 223.4 feet to an iron pipe; thence North 7 deg. 25 min. West 252.8 feet to an iron pipe in the South line of Massachusetts Avenue; thence with the said South line of Massachusetts Avenue about North 88 deg. 48 min. East 129.5 feet to the beginning, containing 77,100 acres and being the same lot conveyed March 10, 1925, by Kathryn F. Olmsted and Robert A. Olmsted to Ella B. Smith, which conveyance is recorded in the Moore County Registry in Book of Deeds 94, at page 318, to which record reference is hereby made.

Third: Beginning at a point in the south line of Massachusetts Avenue extended, now a country road, 126.3 feet from its intersection with the line of Pine Grove Road; thence South 28 deg. 25 min. East 169.3 feet to an iron stake in the Smith line; thence North 7 deg. 25 min. West 149.8 feet to an iron post in the south line of said Massachusetts Avenue; thence west with the south line of Massachusetts Avenue to the point of beginning, containing 1.10 acre, more or less, and being the same land conveyed by Robert A. Olmsted and Kathryn F. Olmsted to S. R. Smith, April 20, 1927, which conveyance is recorded in the Moore County Registry in Book of Deeds 98, at page 492, to which record reference is hereby made.

Fourth: Beginning at the south corner of the intersection of Pine Grove Road with Massachusetts Avenue; thence with the south line of Massachusetts Avenue South 70 deg. East 126.3 feet to an iron pipe in said line; thence South 28 deg. 25 min. East 60.5 feet to an iron stake in said line; thence South 58 deg. 42 min. West 157 feet to an iron stake; thence North 57 deg. 59 min. West 110.5 feet to a stake in the East line of Pine Grove Road; thence with said road North 31 deg. 3 min. East 127 feet to the point of beginning, containing 46,100 acres, and being the same land conveyed by Robert A. Olmsted and Kathryn F. Olmsted to William F. Allen, June 1, 1927, which conveyance is recorded in the Moore County Registry in Book of Deeds 98, at page 593, to which record reference is hereby made.

This deed is made and legal title conveyed subject to the conditions, restrictions and reservations set forth in a certain deed from Helen Boyd Dull, widow, Mary Boyd McCormick, Henry B. McCormick, her husband, James Boyd and Kathryn Lamont Boyd, his wife, and Jackson Herr Boyd, bachelor, all of Harrisburg, State of Pennsylvania, to W. C. Mudgett of Southern Pines, N. C., dated March 19, 1920, and recorded in the office of the Register of Deeds of

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Moore County, N. C. in Book of Deeds 82, at page 353, to which record reference is hereby made, and by this reference is made a part hereof to the same extent as if said conditions, restrictions, and reservations were fully set forth herein.

The terms of the sale are cash and the trustee will require a deposit of ten percent of the amount bid as evidence of good faith.

This the 15th day of January, 1942.

W. F. Olmsted, Trustee.
W. Duncan Matthews, Attorney,
Southern Pines, N. C. J23F13.



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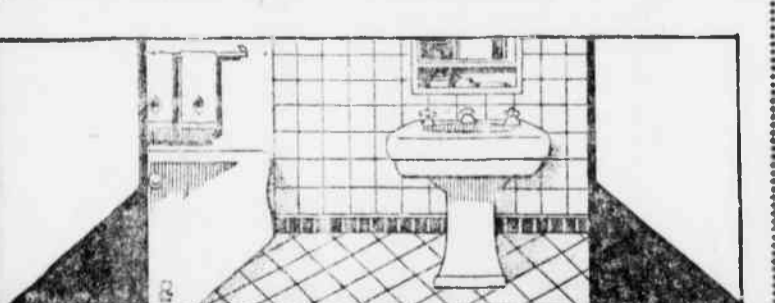
Two Shows Each Night 7:15 and 9:00 P. M.

Saturday, Feb. 7, Charles Starrett and Russell Hayden in "Riders of the Badlands," Comedy and Chapter 6 "Dick Tracy vs. Crime." Matinee 3:00 P. M.

Monday and Tuesday, Feb. 9, 10, James Cagney and Ann Sheridan "City For Conquest."

Wednesday, Feb. 11, Lynn Bari and John Sutton in "Moon Over Her Shoulder." Chapter 6 "King of Texas Rangers."

Thursday and Friday, Feb. 12 and 13, Errol Flynn and Olivia DeHaviland in "Sante Fe Trail."



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