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HIGHER WAR TAXES ARE NOW IN EFFECT

President Wilson Signs The Carefully Drafted Revenue Measure

POOR PATRIOTISM THAT WON'T BURN IN PEACE

Sec. of Treasury Appeals To People To Pay "Victory Tax" Cheerfully

Washington, Feb. 25.—Secretary Glass today appealed to the American people to pay cheerfully the higher war taxes which went into effect today with the signature of President Wilson of the new revenue bill. He referred to it as a "victory tax" to bear the cost of a war which has brought "the ineffable boon of peace."

Taxes which become operative at once include those on liquor, tobacco, soft drinks, so-called luxuries such as automobiles, pianos, candy, chewing gum, sporting goods and slot machines; broker's amusement places, taxicabs and other special business.

Machines Set in Motion.

The Revenue Bureau's machinery already had been put into operation in preparation for the filing of returns March 15 on incomes, excess profits and war profits, and the collection of the first 25 per cent installment payment on that date.

Secretary Glass' appeal, asserting that "the war must be paid for," said:

Test of Patriotism.

"It is a shallow kind of patriotism that does not burn brightly in time of peace as well as in time of war. It is a poor sort of patriot who would shirk the duty he steadfastly performed a year ago.

"The income tax last year was a liberty tax. This year it is a victory tax, but the purposes of each are the same, to defray the cost of a world's war that has brought to the United States and its associates the ineffable boon of peace

"The government, therefore appeals to that higher form of patriotism which is not dependent upon the shouting and the tumult to cooperate in the collection of taxes this year with the same splendid spirit of last year."

28 Bills Signed.

A message from President Wilson announcing his approval of twenty-eight bills and joint resolutions passed by Congress and accumulated during his absence overseas was the signal for a demonstration late today in the House.

When the White House messenger [illegible] Democratic members started applauding and cheering and [illegible] several minutes.

Of the bills signed by the President the most important were the war revenue measure and the bill appropriating $100,000,000 for European food relief.

EXPEDITIONARY FORCE WILL BE REDUCED

Washington, Feb 25.—Announcement by General Pershing's chief of staff that 18 national guard and national army divisions were scheduled to sail from France before July 1, apparently confirms reports which have been current here that the expeditionary forces were to be reduced to a total strength of 300,000 by the end of the current fiscal year.

Calculations in the various war department bureaus, it is said, have been based upon the 300,000 strength in figuring on the maintenance of the army abroad after July 1.

The announcement from France indicates that in addition to the seven regular divisions now in France and into which presumably men desiring to remain temporarily are being transferred, the American forces after July will include the 29th national guard and the 78th and 81st national army divisions. This would give a nine division strength for the combatant forces and allow one division for employment as a depot unit.

While statement from Paris named only eighteen divisions, all others now in France except the seven regular and four national guard and national army divisions already are on priority for early return or have been skelestonized and are returning as casuals.

D. W. ADAMS DEAD.

Was Prominent Business Man of Johnston County.

Four Oaks, Feb. 24.—D. W. Adams, prominently connected with the business life of Johnston county for the past half a century, died at his country home just outside of town last night at 7:30 o'clock. Mr. Adams had reached the advanced age of 87 years and was unusually active for one of his age up until the past few weeks. He had kept to his room since about the middle of December but had been confined to his bed only for the past three days.

The funeral will be conducted from the Four Oaks Methodist church, of which he was a member of long standing, tomorrow afternoon at 2 o'clock followed by interment with Masonic rites at the Four Oaks cemetery.

Comptroller Williams Wins out in Committee.

Washington, Feb. 24.—By a strict partisan vote of 9 to 4, the Senate Banking Committee decided today to recommend confirmation of the nomination of John Skelton Williams to succeed himself as comptroller of currency.

There is more money in America than ever before in its history. War Savings Stamps are being offered. Victory Liberty Bonds soon will be available. By putting our money into these safe government securities the nation will be helped, the funds will be safely and profitably invested and the thrift habit will be given a further impetus.

LONDON COMMENT ON PRES. SPEECH

Praise for Support and Hope That He Will Succeed

London, Feb. 26.—Comment on President Wilson's Boston speech takes first place on the editorial pages of this morning's London newspapers. They unite in expressing the hope that the President's appeal for support of the league of nations will meet with a favorable response in the United States.

"We can be as confident as President Wilson is," said the Daily Mail, "that the generous impulse, disinterested people now, but rather gain strength and permanence, as the need for it was never greater. The alternative is that the United States should return to her traditional isolation and regard the welter of Europe from afar. The United States is in the war; she must be in the peace."

The Daily Mail says:

"President Wilson knows that America has only begun its task and that the breach with Washington's interest in Europe will be with the President in his appeal to his people. We do not think that the appeal will be in vain, for the President has a grand gospel and knows how to preach it grandly."

The Daily Telegraph says:

"The deliberations of the peace conference constitute a signal to the world that it is at the cross-roads in its destiny. The President is not wrong in assuming that Europe looks toward the people of the United States with new confidence. * * * Of America's sympathy with the essential ideals for which President Wilson is laboring so devotedly none need have any doubt, and we are confident she will continue to take her full share in the great task of regeneration which confronts the world."

The Daily Chronicle says of the President's speech:

"He appeals for America for the first time to play her part in policing the unsettled territories of the Old World and protecting the young nations. If he succeeds in carrying his people with him in this new crusade he will have succeeded in rendering a second service to mankind as great as that in bringing in the United States to finish the war.

INCREASE IN UNEMPLOYMENT THROUGHOUT UNITED STATES

Washington, Feb. 26.—An increase in unemployment in the United States was reported by the Employment Service for the current week, but conditions in the South generally are f[illegible] ment is given as 340,197, an increase of 18,412 for last week.

North Carolina shows slight shortages of carpenters, laborers and women cigar workers. Common laborers are plentiful in the larger towns, Raleigh reports an equality of labor supply and demand.

CONSTABLE IS SHOT AND KILLED

O. B. Tyson, Wanted On Larceny Charge, Slays Johnston County Officer.

Four Oaks, Feb. 26.—J. S. Stroup, constable of Four Oaks township, was shot three times and killed about two miles from here tonight by O. B. Tyson, a white man whom he sought to arrest for the larceny of a buggy robe and a rain coat. The shooting occurred about 7:30 o'clock and there were a number of witnesses. Stroup accompanied by C. D. Stanly approached Tyson and attempted to arrest him.

"Wait a minute!" Tyson said, according to best reports. With these words, he whipped out a revolver and shot Stroup through the head three times, and then made his escape.

Tyson, at the time of the shooting, was under bond for the alleged larceny of a buggy and harness. He is described as being a cross-eyed man of dark complexion, weighing about 140 pounds.

LEGISLATION FOR WAR TIME PROHIBITION IS REPORTED

Industrial Situation Is Also Referred to in Report

Washington, Feb. 26.—Legislation drafted by the House Judiciary Committee for enforcement of the wartime prohibition law which becomes effective July 1, was reported to the House today. At the same time a minority opposition report was filed by Representative Steele, of Penn., who said passage of the bill would be a "usurpation of power," and that during the period of national readjustment the legislation would "add much to the spirit of unrest."

The industrial situation also was referred to in the majority report.

"Riot and revolution, due to the spirit of unrest engendered by the war," it said, " are preached everywhere. Strikes and industrial disturbances are imminent. Under the stress of such circumstances the usual precaution is to close the saloon as it tends to greatly aggravate the evil."

The bill prohibits the sale and manufacture of any liquor containing more than one-half of one per cent of alcohol under penalty of fines or imprisonment, or both, and also provides that the owner of any building in which liquor is made or sold may be penalized.

Do not sell your War Savings Stamps and Liberty Bonds. The government borrowed the money for a specific purpose. If the securities are not retained, your purchase will have been of no permanent benefit to the government. The men who buy and save; who follow the principles of thrift are the people who will shape the destiny of the nation.

STRUCTURE OF THE LEAGUE OF NATIONS

How The Achievement of 19 Men Worked It Out in Thirty Days.

Paris, Feb. 22.—For the first time the veil which has concealed the inner workings of the commission on the peace conference which prepared the plan of the league of nations has been lifted. It is now possible to disclose at least some of the facts connected with the achievements by which nineteen men in thirty working hours wrought the plan.

The scene was in room 351 of the Hotel De Crillon, Colonel House's workshop. Around a big red table sat the members of the commission and behind them were seated translators, secretaries and experts.

In this room the commission met ten times in seven days. The hours were irregular and no time was set for the day's work. Time was a secondary consideration, and nobody looked at the clock.

Business-Like To a Degree.

The meetings were business-like to a degree. The members met on the hour, and proceeded immediately with the next article. Before each was revised, a copy of the preceding day's record, as well as of all newspapers relating to the subjects likely to come before them was distributed.

There were no orations, no spinning out of technical points. Plain speaking prevailed.

Stenographic reports were barred, to restrain oratory and to encourage the reticent.

President Wilson presided at all the meetings, except one. When some of the members looked far into the future he brought them back to the thing in hand with the remark:

Can Trust Next Generation

"Gentlemen—I have no doubt that the next generation will be made of men as intelligent as you or I, and I think we can trust the league to trust its own affairs."

The first meeting on February 1, was very brief. The President spoke a few words and presented a draft of the plan, which the commissioners agreed to use as the basis of discussion. Day after day this was criticised and amplified and on February 12 at the eighth meeting the first reading was completed.

Though the project emerged unchanged in principle many amendments were pending. A draft commission attended this, and the American soldiers who set the type, corrected the proofs and ran the press which turned out the final draft. To measure the letter of thanks which the President sent to them before [illegible]

The Final Meeting.

The final meeting on February 13, had a dramatic finish in its simplicity. The President was attending a meeting of the supreme council and Lord Robert Cecil presided over the commission. The remaining articles were passed upon. At 7:28 o'clock in the evening, Lord Robert read the twenty-sixth and last article, and quietly remarked: "Is there any objection to this article?"

He waited a moment, and added: "If not, it is adopted. Gentlemen, our work is done. The President of the United States will report our conclusions to the plenary session of the conference tomorrow.

The commissioners then left the room.

NORTH CAROLINA MERCHANTS LEAD

Make Best Record of Any State in The Sale of War Savings Stamps

Winston-Salem, Feb. 22.—According to information received from Washington with reference to the outcome of the War Savings Campaign waged by the various State Retail Merchants' Divisions from the first of Fay until the end of December of last year, the North Carolina Retail Merchants Division, under the leadership of Mr. J. L. Gilmer, of this city, made the best record of any State in the Union in the sale of War Savings and Thrift Stamps through retail stores.

SPECIAL TAX BILL HITS TOBACCO HARD

The special tax bill which was awaiting the President's signature, was signed February 24 and became effective February 25, according to official notice Collector of Internal Revenue J. W. Bailey has received from Commissioner D. C. Roper in Washington.

Among the luxuries and semi-luxuries that will probably ascend in price as the result of this tax, tobacco comes in for honorable mention.

On the old five-cent cigar the government has placed a dollar tax on the thousand, about a tenth of a cent on the cigar; on the five to eight-cent cigar a two dollar tax per thousand, about onefifth of a cent on each cigar; and on the eight to fifteen-cent cigar, three dollars per thousand, or about one-third of a cent. On chewing tobacco and snuff a five-cent tax has been added, and to cigarettes a ninety-five cent-tax on the thousand has been added.

Dealers handling tobacco had to take an inventory Tuesday of all tobacco on hand and return copies for filing in the revenue office within thirty days. Blanks for this had already been distributed before the bill was signed.

ONE HALF OF ONE PER CENT PROHIBITION

Washington, Feb. 24.—Any beverage containing more than one-half per cent alcohol would be banned by the war time prohibition act, effective next July 1, under a measure approved today by the House Judiciary Committee to make the act effective.

Keep your War Savings pledge. Cultivate the saving habit.

PRESIDENT INVITES CRITICS OF LEAGUE TO TEST SENTIMENT

Mechanics Hall, Boston, Feb. 24.—President Wilson on landing from France invited the critics of the league of nations [illegible] to "test the sentiment of America."

Men, he declared, who would have America fail the world in its hopes, saw only beyond the nearest horizon.

"They do not know the sentiment of America," he said.

Speaking of hopes and aspirations of the people of Europe for a lasting peace, which he said were pinned to the United States as the "friend of man-kind," the President said he had no more doubt [illegible] "the verdict of America in this matter than I have doubt of the blood that is in me."

"The nations of the world have set their heads now [illegible] do a great thing and they are not going to stop short of their purpose. I do not speak of the governments but of the peoples who will see that their present governments do not, their will some others will—and the secret is out and the present governments know it." "I have come back for an attempt to examine business for a little while in America. But I say in all soberness that I have been trying to speak your thoughts. Probing deep in my heart and trying to see the things that are [illegible] rather than the things that are [illegible] I am finding the heart of America.

"I find that living America I have pointed the majority of my fellowmen throughout the world."

As the President included, Mayor Peters called [illegible] cheers which were given, the audience standing.

Immediately the presidential party left the hall and drove to the South Station, [illegible] the train which awaited them for Washington.

TWO METHODIST CHURCH PAPERS CONSOLIDATED.

Greensboro, Feb. 21.—At a joint meeting last night of the two boards of Methodist publications—The North Carolina Christian Advocate, published at Greensboro, official organ of the Western North Carolina Conference, and the North Carolina Christian Advocate, published at Raleigh, the official organ of the North Carolina Conference, it was decided to consolidate the two papers under the general designation of the North Carolina Christian Advocate, which will be published at Greensboro

WILLIAMS-BRITTON.

G. W. Williams of Fayetteville and Miss [illegible] of Dunn, were married [illegible] of the First Baptist church, officiated. The marriage was a quiet affair, coming as a surprise to many of the friends of the couple, and only a few intimate friends and relatives were present. They left Thursday night for Fayetteville, which town they will make their home.

Mr. Williams holds a responsible position with a Fayetteville Mercantile concern, where he has been since returning from Italy, where he did Red Cross work. He held the rank of lieutenant while in the service and was just back of the firing line on several occasions, administering to the sick and wounded. He is well known in Dunn where he was engaged in the insurance business before enlisting in the Red Cross.

The bride is the only daughter of Mr. and Mrs. H. G. Sutton and was reared in Dunn where she is well known and has a number of friends

Mr. and Mrs. Williams have the best wishes of a host of friends in Dunn and Fayetteville as well as in other N. C. towns, where they are well known.

SAVING IDEAS—HOW AND WHAT TO SAVE.

(Prepared by Savings Division, U. S. Treasury.)

Higher rates of wages paid during the war have opened to workers the choice of various new standards of action—they cannot all be called standards of "living."

The near-sighted have used their unusual wages to indulge in all sorts of extravagance which gave little real satisfaction and contributed nothing to permanent family stability. Where they are harming themselves, they are cultivating tastes which they cannot hope permanently to gratify.

Others, the far-sighted ones, have used their increase in wages to improve their comfort up to the full efficiency point for themselves and their families, and are thinking carefully before they spend their surplus. Many are investing wisely in homes or working other well-considered investment-purchases. The wisest of all are putting a large share of their earnings into War Savings banks to provide for necessities that may arise for the education of children, etc., and particularly to establish a "turn around" fund that will enable them to meet more comfortably any changes in business or employment that may result from post-armistice conditions. Those far-sighted people have taken the war, and its unusual opportunities for earning, very seriously; just as they did not expect the war to last always, they have not banked on war conditions in employment to endure indefinitely. They are ready for the future. If wages keep up, they are still so much ahead of the game.

SOME FINE PIGS

Mr. D. A. Autry, of Dismal township, Sampson county killed five unusually fine pigs last week. They were just six months and sixteen days old and weighed 978 pounds net when killed. The heaviest one weighed 221 pounds. Mr. Autry would like to know if any one else in his section of Sampson can beat this.

Save regularly. Put your money into Thrift Stamps. Convert these into War Savings Stamps. Then watch your money grow.

FIRST UNIT 30TH ON THE WAY HOME

Composed of 105th Trench Mortar Battery; No News of Others Yet

Charleston, S. C., Feb. 24.—The first unit of the Thirtieth Division, composed of Tennessee, North and South Carolina Guardsmen, is en route from Brest, France to Newport News, Va., Col. Lawrence C. Brown, of the Southeastern Department of the Army, announced tonight. The unit of the Thirtieth on shipboard is the 105th Trench Mortar Battery. The entire division, the War Department recently announced, has been listed for early return home, but no information could be obtained here tonight as to when the other units would start.

The Thirtieth was one of the American divisions which fought with the British army, and with the 27th, composed of New York Guardsmen, Field Marshal Haig gave credit for breaking the Hindenburg line.

GODWIN ITEMS.

The Y. M. C. A. campaign has been on in this township for the last ten days, during that time the amount of $16.00 was raised, the work being under Misses Ruby Turner and Eloise Connelly.

The Godwin Red Cross has only been organized one year and enrolled only sixty-five members during this time $377.64 was raised and they have made 303 garments. They will meet the first Thursday afternoon in March for reorganization.

Miss Mile Jones has returned from an extended trip to Tenn.

Mr. Kiernan Godwin from Jacksonville, Fla., is spending a few days with relatives.

Mr. Guthrie Jones is spending the week end with home folks.

Misses Mattie Martin and Alice L. Saunders spent Saturday in Fayetteville shopping.

Mr. Donnie McDonald of Wade spent Sunday in Godwin with friends.

Mrs. H. J. Osterkomp from Charleston, S C. is home for a few days

Mr. W. H Jones of Dunn spent Sunday afternoon in Godwin.

Washington and Lee Day was observed, at School Monday afternoon. Supt. McBryde made a very interesting talk to the school.

Mr. H. McIntyre spent Saturday in Dunn.

Mr. C. W. Spell and Miss [illegible] anza.

Mr. John M Jones and family have moved to Benson where Mr. Jones has entered the mercantile business.

The infant son of Mr. and Mrs. Herman Starling was buried at the Old Bluff church Thursday afternoon.

Miss Eloise Connelly from Statesville, is making her home with her sister Mrs. C. W. Spell.

Mr. and Mrs J. G. Godwin have returned from an extended trip to points south.

Private Chas. D. Graham has been discharged from camp McLellan and s with his home people.

Mrs. J. Q. Jones received word that her brother-in-law Mr. Chas. Hall died Saturday from a stroke of paralysis.

Mrs. H. McIntyre has returned from Linden, where she was called to the bedside of her aunt Mrs. Catherine Tew who has been seriously ill.

Mrs. Lizzie Graham who is a nurse in Highsmith Hospital spent a few days at home this week.

REPORTER.

Godwin, Feby. 25.

SORRELL SCHOOL ITEMS

A debate was held in the school auditorium Friday night. The attendance was very good.

Miss Vara Hodges and Miss Mallie Ennis spent Saturday and Sunday with the Misses Ennis.

Mr. Charlie Ennis spent Sunday with his parents. He was accompanied by his friend, Miss Denning.

The people of this section are listening for wedding bells. They will probably ring soon.

There will be a public debate at the school house Saturday night, March 1. The public is cordially invited to attend.

SMILING JIM.

MILESTONES OF HISTORY.

There are enterprises, military as well as civil, that sometimes check the current of events; give a new turn to human affairs, and transit their consequences through ages. We see their importance in their results, and call them great, because great things follow. There have been battles which have fixed the fate of nations. These come down to us in history with a solid and permanent influence, not created by a display of glittering armor, the rush of diverse battalions, the sinking and rising of pennon, the flight the pursuit, and the victory; but by their effect in advancing or retarding human knowledge, in overthrowing or establishing depotism, in extending or destroying human happiness. When the traveler pauses on the plains of Marathon, what are the emotions which strongly agitate his breast? Not, I imagine, that Grecian skill and Grecian valor were here most signally displayed; but that Greece herself was saved. It is because to this spot and to the event which has rendered it immortal, he refers all the succeeding glories of the republic.—Daniel Webster.

Thrift means saving money and keeping it saved. Patriotism does not mean enthusiasm today and indifference tomorrow. Buy War Savings Stamps and Liberty Bonds and hold them. No man's duty is fully done when he purchases the securities. He must hold them. The war has been won. It must now be paid for. Help the government bring the khaki-clad boys back from France.

COTTON GROWERS SCORE A VICTORY

Get Amendment To Bill To Remove Embargoes On Cotton Exports

Washington, Feb. 24.—Representatives from the cotton raising states were successful in their effort tonight to write an amendment into the sundry civil bill, designed to remove all embargoes, placed by the war trade board against cotton exports shipments. The amendment however, is not effective until after June 30. The bill, including the amendment, now goes to the Senate.

Although designed primarily to affect cotton shipments, the amendment applies to all American goods exported to foreign countries. The amendment prepared at a conference of southern representatives was offered in the House by Representative Bland of Georgia and afterwards amended on motion of Representative Steagall of Alabama so that cotton seed and peanut oil also would not be subject to embargo.

Bill No Good Without It.

The amendment was offered while the House, in committee of the whole was considering an item of the sundry civil bill reappropriating for the war trade board the unexpended balance of appropriations granted last year for continuing its operation. Continuance of the agency for a part of the next fiscal year may be necessary, it was by members of the appropriations committee who framed the sundry civil bill. Funds it was added, also would be necessary for the agency to settle its accounts. The reappropriation item was approved after adoption of the Bland amendment which directs that no part of the appropriation bill will be available unless all embargoes are lifted.

RECURRENCE NEXT WINTER OF "FLU" IS PREDICTED

Appropriation of $300,000 for Study of Disease Carried in Congressional Bill

Washington, Feb. 26.—Recurrence next winter of the influenza epidemic which caused thousands of deaths in all parts of the country during the past five months was predicted today by Rear Admiral W. C. Braistead, Surgeon General of the Navy, in a letter to Representative Fess of Ohio, [illegible] appropriation be made [illegible] work in the [illegible] disease and [illegible] the study of diseases is carried in the sundry civil appropriation bill, now before the House, but Admiral Braistead said this would not be sufficient to undertake the research work on the necessary large scale. He recommended a special appropriation to be divided between the public health service, the surgeon general of the army and the surgeon general of the navy.

GET READY FOR THE INCOME MAN

Rex. L. Farmer, of the Revenue Department, Will be in Dunn March 8-11 to Assist You

Get ready for the Income Tax man. He will be in Dunn on March 8, 10, 11, and will be located at Post office where he can be consulted without charge.

"Bring in your figures, your problems, your doubts, and your questions," is his invitation contained in the announcement of his coming visit.

Collector of Internal Revenue, Raleigh, N. C. is sending one of his Deputies Rex L. Farmer solely to help people in this vicinity to determine their individual liability and to comply with the law's requirements as to 1918 incomes.

His office hours will be from 9 a. m. to 5 p. m. each day, and he will remain in town until the close of business at 5 p. m.

"This free advisory service," writes Collector Bailey, "is planned for those who are required for the first time to consider their liability and to make sworn returns.

"Many thousands who were not affected by the prior Federal laws, taxing incomes must this year file returns. Here are the requrements:

"Every unmarried person who had a net income of $1,000 or over during 1918; and every married person who, together with wife (or husband) and minor children, had a net income of $2,000 in 1918."

"The advice and services of the Deputy Collector are entirely free, and he is authorized to administer the oath required on returns free of charge. Persons who are taxable should make payment when filing their returns by attaching check or money-order.

"This tax is a war burden; it is a part of the price of victory, the greatest victory that the world has known, believe the people of this District will meet it fully; and I am offering every facility of my office to aid them to determine their individual liability."

PUBLIC LANDS BILL REPORTED FAVORABLY

Washington, Feb. 26.—A favorable report on the bill to appropriate $100,000,000 to make reclaimed public lands available for settlement by discharged soldiers and sailors was ordered today by the Senate public lands committee after Secretary Lane had appealed for action on the ground that this was a great reconstruction measure. A similar bill has been reported to the House.

Be ready for the Victory Liberty Loan. Buy the bonds and keep them. Saving means thrift. Thrift means success.

INCOME TAX IS DUE AND MUST BE PAID

Returns Must Be Filed on or Before March 15., Bill Provides Heavy Penalties

Raleigh, N. C., Feb. 24.—Work on the collection of $4,000,000,000 has been begun by the Bureau of Internal Revenue. This is the estimated yield of the new revenue bill. The income tax provisions of the act reach the pocket-book of every single person in the United States whose net income for 1918 was $1,000, or more, and of every married person whose net income was $2,000 or more. Persons whose net income equalled or exceeded these amounts, according to their martial status, must file a return of income with the collector of internal revenue for the district in which they live on or before March 15th.

Here is what will happen to them if they don't; for failure to file a return on time, a fine of not more than $1,000 and an additional assessment of 25 per cent of the amount of tax due.

For "wilfully refusing" to make a return on time, a fine not exceeding $10,000 or not exceeding one year's imprisonment, or both.

For making a false or fraudulent return, a fine of not more than $10,000, or imprisonment for not more than one year, or both, together with an additional assessment of 50 per cent of the amount of tax evaded.

For failure to pay the tax on time, a fine of not more than $1,000 and an additional assessment of 5 per cent of the amount of tax unpaid, plus 1 per cent interest for each full month during which it remains unpaid.

In addition to the $1,000 and $2,000 personal exemptions, taxpayers are allowed an exemption of $200 for each person dependent upon them for chief support if such person is under eighteen years of age and incapable of self-support. Under the 1917 act, this exemption was allowed only for each dependent "child." The head of a family —one who supports one or more persons closely connected with him by blood-relationship, relationship by marriage, or by adoption—is entitled to all exemptions allowed a married person.

The normal rate or tax under the new act is 6 per cent of the first $4,000 of net income above the exemptions, and 12 per cent of the net income in excess of $4,000. Incomes in excess of $5,000 are subject also to a surtax ranging from 1 percent of the amount in excess of $5,000 to 32 percent of the net income above $1,000,000.

Payments of the tax may be made in full at the time of filing return or in four installments, on or before March 15, on or before June 15, on or before December 15.

Revenue officers will visit every county in the United States to aid taxpayers in making out their returns. The date of their arrival and the location of their offices may be ascertained by inquiring at offices of collectors of internal revenue, postoffices and banks. Failure to see these officers, however, does not relieve the taxpayer of his obligation to file his return and pay his tax within the time specified by law. In this case taxpayers must seek the Government not the Government the taxpayer.

THE FORTS OF LIEGE THAT STAYED EUROPE

In an address to young people given in London, Kensington Town Hall, under the auspices of the Royal Geographical Society, Professor Lyde said that the Belgians had been described as an obstinate people, but the war had proved that they were the right of people to occupy the "cross-roads of Belgium." The Germans had found them to be indestructible.

Before the war the Germans had constructed a railway, consisting of four tracks of rails, within 900 yards of the Belgian frontier. The miners, who largely made up the population of that part of Belgium so resented this place of German impudence that they prevailed upon the government to make certain additions to the forts of Liege. It was these forts that had saved Europe for a fortnight.

Speaking of the Flemmings, Professor Lyde said that the land of the dunes was remarkable for its gorgeous sunsets, and to this was attributed the wonderful color effects which the people had produced.—Ex.

BOX PARTY

There will be a Box Party at Piney Grove School house Friday night March 7th.

We shall be glad for friends of the school to come and help us out.

MISS BRITTON
MISS GODWIN,
Teachers.

ON FINDING FAULT.

[illegible] you are able to point out real faults and shortcomings in the life and actions of your friend or neighbor is no sure proof that you are prompt or helpfully engaged when you are doing so. It may be, for instance, that he knows as much about them as you do, and is even more concerned for their elimination or improvement than you can possibly be. You are not therefore helping him at all. And the chances are that you are not helping yourself greatly. For instance, we have found that the man who spends a great deal of time criticizing the morals or manners of others is almost sure to neglect his own to an extent. At best, that is the conclusion we have been able to draw for the well-known fact that the most strenuous and persistant faultfinding usually have as many and serious faults as ordinary people, with a few added. We have concluded that to find fault with other people helpfully and without neglecting ourselves or getting into the habit of a faultfinder is one of the hardest things for any man to do.—Christian Guardian.