

Know Your Income Tax

HEAD OF FAMILY EXEMPTION

A single person, or a married person not living with husband or wife, is entitled to a personal exemption of \$1200 for the year if he can qualify as head of a family. A head of family is "an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligations."

Example: if head of family status would be a widower or widow who maintained a home for a dependent child, or a son who supported and maintained a household for a dependent father or mother. In order to meet the test of actual support and maintenance as head of a family, the benefactor must furnish more than one-half of the support and maintenance.

The term "in one household" ordinarily means under one roof, but if a father is absent on business or a child or other dependent is away at school, or on a visit, the common home being still maintained, the head of family exemption would still apply. Where a parent is obliged to maintain his dependent children with relatives or in a boarding house while he lives else-

where, the additional exemption may still apply. If, however, without necessity, the dependent continuously makes his home elsewhere, his benefactor is not the head of a family irrespective of the question of support.

The term "closely connected by blood relationship" applies to a person's progenitors and lineal descendants, to his brothers or sisters, whether by the whole or half blood, and to his uncles, aunts, nephews, and nieces. Irrespective of any legal obligation of the taxpayer to support, such dependent relatives, a moral obligation to do so exists, and if the individual is actually supporting and maintaining in one household relatives of this degree he is entitled to head of family exemption.

A taxpayer is considered to be "closely connected by marriage" with his step-sisters and step-brothers, but whether his right to exercise family control and provide for these individuals is based upon some moral or legal obligation must be decided upon the facts in the particular case. The same considerations apply to the status of a taxpayer because of support furnished to his father - in - law, mother-in-law, brother - in - law, and sister-in-law. First cousins by blood, and cousins of lesser degree, are not regarded as so "closely connected by blood relationship," as to give rise to a head of family exemption.

A legal guardian who may maintain and support in his home a dependent ward is not entitled to the personal exemption as head of a family if the ward was not connected with him by relationship of blood, marriage, or adoption; nor is a taxpayer entitled to exemption as head of a family by virtue of maintenance and support of a child not legally adopted.

A MESSAGE FROM FIORELLO H. LAGUARDIA



CITY OF NEW YORK
OFFICE OF THE MAYOR

BUY WAR BONDS AND STAMPS

As I see it, the purchase of War Stamps and Bonds is necessary and not discretionary.

If we do not buy bonds, and lose the war, the Nazis, Fascists and Japs will come over and take all our money. If we win the war, we will have our money, our country and our institutions.

I disregard entirely the fine interest and good investment features of War Stamps and Bonds. Our safety, our country, our future peace constitute an interest of such magnitude that it cannot be expressed in dollars.

All Americans--businessmen, employees, employers, wage earners--should buy to the very limit. Overtime, bonuses, extra profits should all be put in War Stamps and War Bonds. It is not only patriotic. It is necessary.

Fiorello H. LaGuardia
Mayor

HAROLD TEEN BY CARL ED.

LOOK! FANTYWAIST! YOUR DAILY HABIT IS TO SLUG TWO SODAS AT A SITTING--MAY I SUGGEST IN THIS EMERGENCY--THAT YOU TICKLE YOUR TONSILS WITH JUST ONE SODA--AND BUY U.S. WAR STAMPS FOR THE OTHER!

YEA MAN--AND YOWSAH--A SUPER IDEA--I'LL DO IT--

LET US ALL GAZE ON CARL ED.

Southern Farming Film To Be Shown In N. Carolina

The new AAA motion picture on Southern agriculture entitled, "Farm Battle Lines" soon will be shown in theaters throughout North Carolina as a result of arrangements between the U. S. Department of Agriculture and Republic Pictures, Inc., it was announced today by G. T. Scott, chairman of the State AAA Committee.

The picture was directed by Roger Barlow and its heroes are the men, women, and children who are plowing, planting, hoeing, and canning this country's way to victory. The picture shows particularly how two of North Carolina's crops--peanuts and cotton--are actually fighting on world battlefronts. It also pays tribute to the housewives who are growing Victory Gardens and canning food at home to keep their families healthy and take a load off of already overburdened transportation facilities.

Other activities along the farm battle line which are pictures in the movie include collecting scrap metal, sharing farm machinery, and saving soil resources through conservation practices.

Scott also announced that

May Feed Wheat To Increase Milk

In achieving North Carolina's goal of 176,744,000 gallons of milk for 1943, John A. Arey, Extension dairy specialist of N. C. State College, advises that dairy herds and the family milk cow be fed more wheat. Large stocks of wheat are now in government storage and it may be purchased at a special feed wheat price.

According to Mr. Arey, the Secretary of Agriculture has set aside 125,000,000 bushels of wheat for feeding and at the special prices made, it is a more economical dairy feed than corn at \$1.25 a bushel. In fact, feeding tests show that wheat has a

feeding value of \$1.33 per bushel on this basis and the special price made to farmers is about two-thirds of this figure.

While wheat contains 52 percent more digestible protein than corn, it is classified as a carbohydrate food and should be supplemented with a protein-rich food, such as cottonseed, soybean or peanut meal.

Mr. Arey suggests that a mixture of 2 parts of ground wheat, 1 part of corn and cob meal, and 1 part of cottonseed meal be fed, together with a good legume hay and with or without silage.

Another good mixture is 2 parts of ground wheat, 1 part of ground oats or barley, 1 part of corn and cob meal, and 1 part of cottonseed meal.

prints of this film for small projectors are now available for use at farm meetings over the State. These may be obtained by writing the State USDA War Board at Raleigh.

One Day! SERVICE
Call Us--Phone 3601
SERVICE DRY CLEANERS

Paper to Continue

North Wilkesboro, Feb. 9.—R. Don Laws indicated today he would rebuild his newspaper plant destroyed by fire yesterday and continue to publish the Yellow Jacket, his nationally-known political paper.

PINES

C. B. Keller of Oxford, Route 4, planted 97,000 pines in 1942 and has already received 25,000 more to be planted this year, reports W. B. Jones, assistant farm agent of Granville county.

TERRACES

Large numbers of Martin County farmers who never before have had their land terraced are showing a decided interest in this conservation practice this year.



Legal Notice

IN THE SUPERIOR COURT, NORTH CAROLINA, PERSON COUNTY. The Board of Commissioners of Roxboro,

-vs- Aubrey Barnett and wife, Emma Barnett, Irvin Barnett and wife, Myrtle Barnett.

NOTICE
The defenlants, Irvin Barnett and Myrtle Barnett, will take notice that an action entitled as above has been commenced against them in the Superior Court of Person County, North

AT FIRST SIGN OF A
COLD 666
USE 666 TABLETS, SALVE, NOSE DROPS
Get 666 at
Thomas & Oakley Drug Store

Carolina, and that the purpose of said action is to enforce the land for taxes against the real property listed in the name of Aubrey Barnett upon the tax books of the City of Roxboro.

And the defendants, Irvin Barnett and Myrtle Barnett, will take notice that they are required to appear at the office of the Clerk Superior Court of Person County, North Carolina, and

answer or demur to the complaint in said action within twenty days after the last publication of this notice, or the plaintiff will apply to the court for the relief demanded in said complaint.

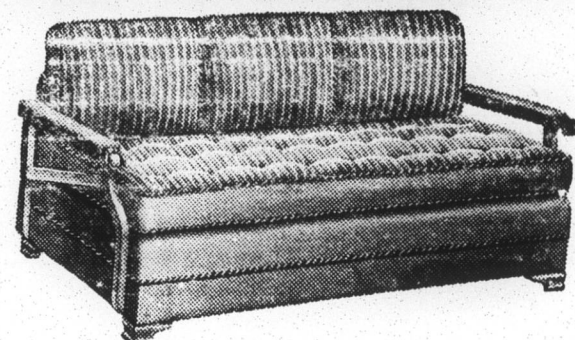
This 12th day of February, 1943.

R. A. Bullock,
Asst. Clerk Superior Court
Feb. 14-21-28-Mar. 7

PABCO RUGS	\$7.95 up
CEDAR CHESTS	\$19.95
UNFINISHED BOOK CASES	\$3.95
UNFINISHED CHEST of DRAWERS	\$3.95 up

ECONOMY AUTO SUPPLY

NEW COUCHES



We now have on display a New Shipment of Studio Couches, Colors, Blue, Rust and Green. They open up into a double Bed. Spring Backs and Cushions. There is only a limited amount on hand.

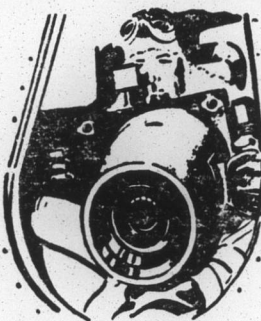
Easy, Convenient Terms
We Trade For Old Furniture

Roxboro Furniture Co.

Where Most Folks Buy"
John (Billy) Clayton, Manager

What You Buy With WAR BONDS

Our military forces must depend upon aerial photographs for an accurate mapping of enemy territory. So the aerial camera is a vital necessity for our scout observation planes. These cameras cost up to \$8,000 each and will make excellent pictures from tremendous heights.



A poor map may mean the difference between victory and defeat. So help your Boys towards victory with your purchase of War Bonds. Join the Payroll Savings Plan at our office or factory. Let's "Top that ten percent."

U. S. Treasury Department

Andy Gump says—



"OH, MIN!—We're going to buy more War Bonds. Like everyone else we're going to 'top that 10%'

DOLLY MADISON THEATRE

Monday - Tuesday, February 15-16th

THRILL!...

to the drama of the great guerrilla leader, Draja Mihailovitch, who fights so a nation may live!



with PHILIP BORN - ANNA STEN JOHN SHEPPERD - VIRGINIA GILMORE - MARTIN KOSLECK

Special Morning Show Monday 10:30; Afternoons Daily 3:15-3:45; Adm. 10-30c; Evenings Daily 7:15-9:00; Adm. 15-30c.

-PALACE- THEATRE

Monday - Tuesday, February 15-16th

EXTRA! JACK MAKES LAUGH HISTORY!



No Morning Shows; Afternoons Daily 3:15-3:45; Adm. 10-30c; Evenings Daily 7:15-9:00; Adm. 15-35c.



ISN'T HE WORTH IT?

THIS message is written to you mothers— from your government.

It concerns the most precious thing in all the world to you— your child.

It asks you to help protect that child— from fear, from starvation, from death—the fate that has befallen millions of children under the rule of Nazi and Jap tyrants.

It asks you to urge your husband to join the Payroll Savings Plan—the easy way to buy War Bonds that will furnish the ships and guns and tanks and planes so desperately needed to guard you and yours from the horrors of defeat.

Or, if your husband is already buying War Bonds through the Payroll Savings Plan—it asks you to urge him to buy more, to increase his savings to at least ten per cent of his salary or wages.

Remember. Millions of your brothers, husbands, sons, friends are risking everything. You are asked to risk nothing. War Bonds are the World's Safest Investment.

As you buy them through the Payroll Savings Plan—today, you are doing your part

to help protect your child today! And at the same time setting up a savings fund to help bring up, educate, and develop that child— tomorrow.

Talk it over with your husband tonight. And resolve to put at least ten per cent—not 6%, or 7%, or 8%—into War Bonds through the Payroll Savings Plan. Do it for that child of yours. Isn't he worth it?

WHAT YOU SHOULD DO

- If you are . . .
1. Already setting aside 10% of your pay in War Bonds through the Payroll Savings Plan—boost that 10% if you can.
 2. Working in a plant where the Plan is installed, but haven't signed up yet—sign up tomorrow.
 3. Working in a plant where the Payroll Savings Plan hasn't been installed, talk to your union head, foreman or plant manager—and see if it can't be installed right away. The local bank will be glad to help.
 4. Unable to get in on the Payroll Savings Plan for any reason, go to your local bank or wherever bonds are sold. They will be glad to help you start a Plan of your own.

"TOP THAT 10% BY NEW YEAR'S!"



BUY U. S. WAR BONDS THROUGH THE PAYROLL SAVINGS PLAN