

SUNDAY SCHOOL LESSON

IN THE UPPER ROOM

International Sunday School Lesson for March 3rd, 1940

Golden Text: "This do in remembrance of me."—I Cor. 11:24

Lesson Text: Matthew 26:17-30

We are fast approaching the last tragic events in the life of Jesus. Fully aware of his imminent death, Jesus continually brings to the minds of his disciples the fact that he is soon to die. This was the greatest single event in his entire life on earth—the climax as it were—for he came to die. He lived a holy, blameless life in order that he might present himself a sacrifice, a lamb without blemish, to God that by his death redemption would be possible for all men who would believe on him.

Up to this time, Jesus avoided decisive conflict with his enemies, although he had always met them in open discussion and prevailed. Now, he well knew that they were plotting his death, yet he willingly allowed them to seize him for execution.

The Sanhedrin and its members were overwhelmingly opposed to this popular "prophet." These men realized that their religious leadership of the people was finished unless they could prevent the increasing religious ascendancy of this new teacher. Their efforts to entangle him in his teachings or to embroil him with the Roman authorities had miserably failed. He was too popular with the masses of the people to be openly arrested, therefore, it was necessary for them to scheme and plot.

While these religious conspirators waited for the crowds who were attending the Passover festival to leave Jerusalem and go back home, Jesus enjoyed the company of his friends near Jerusalem, probably spending several nights in Bethany at the home of his friends, Mary, Martha and Lazarus. It was on one of these occasions, during this last week, while Jesus and his disciples were guests for supper at the home of Simon, that Mary anointed him with the costly perfume, an act of love which caused many to grumble at the apparent waste. Apparently so indignant was Judas Iscariot that he immediately began his negotiations with the chief priest and succeeded in making a bargain to betray him into their power.

On Thursday of that week, Jesus gathered with his disciples in an upper room of a house in Jerusalem, supposed to have been the home of Mary, the mother of John Mark. Prior to or during the preparations for the supper, there seems to have been a discussion between the disciples as to which were to have the seats of honor, another evidence of the spirit of pride and ambition in the hearts of these men. Jesus used this occasion to enact one of his greatest lessons in humility and service. This he did by washing the feet of his disciples.

During the supper, Jesus declared that one of this select group of twelve men would betray him into his enemies, whereupon Peter nodded to John to ask Jesus who it was. Jesus quietly signified to the disciple he loved that it was Judas. Shortly thereafter Judas left the table and went out into the darkness of the night to confer with those who were buying his disloyalty with pieces of silver.

While they were eating Jesus took bread, and blessed it and broke it and gave it to his disciples, saying, "Take, eat; this is my body," thus symbolizing the broken bread as his broken body, soon to be broken by death. Then he took a cup, and after giving thanks, he handed it to his disciples, declaring, "Drink ye all of it, for this is my blood of the covenant, which is poured out for many unto remission of sins," thus using the wine as a symbol of his blood which was soon to be offered for the sake of his disciples and all mankind who believed on him.

Dr. G. Campbell Morgan once said, "There are three things we need to remember concerning the Lord's Supper. It is a commemoration. Christ

said, 'This do in remembrance of me.' It is more than a commemoration, it is a communion, in which, through all the coming age, bands of his disciples shall sit down and take bread and fruit of the vine, and in the sacred material act, enter into an actual and spiritual communion with him. It is more, it is a covenant, declaring that those who sit at the board are made one with him in all the enterprises of the heart. The old passover feast was the feast of the exodus and was a feast of hope. The new is the feast of the exodus, but the exodus that he has accomplished, which no longer fills the heart with hope, but with the certainty of an already achieved victory . . ."

Funeral Held Sunday For Nollie P. Ward

Funeral services were held Sunday afternoon at I. O. Hill Funeral Home in Suffolk, Va., for Nollie Pruden Ward, 57. Dr. H. J. Goodwin, Baptist minister of Suffolk, Va., officiated. After the funeral the body was carried to the Jordan graveyard in upper Chowan County, where interment was made. Dr. Goodwin held a short commitment service at the grave.

Mr. Ward died early Saturday morning in Virginia Hospital, Suffolk, Va., his death coming as a decided shock.

Pallbearers were friends of the deceased from Suffolk, Va.

Mr. Ward was a native of Chowan County, but had made his home in Suffolk, Va., for the past several years.

He is survived by the following sisters and brothers: Mrs. J. N. Hudson and J. W. Ward, Suffolk, Va.; Mrs. N. E. Jordan, Chowan County; Mrs. Grover Brinkley and M. A. Ward, Corapeake; L. B. Ward, Gates, and I. C. Ward, Whaleyville, Virginia.

The funeral was largely attended, among those from a distance being: Ephraim Evans, Cecil Ward, Cuthbert Ward, of Whaleyville, Va.; Mr. and Mrs. Curtis Hobbs, Wallace Goodrich, Mr. and Mrs. James Bridges, of Suffolk, Va.; Mrs. Fannie Larson, Miss Lewtye Larson and Roy Larson; Mr. and Mrs. Roy Jordan and children, of Whaleyville, Va.; Mrs. Raleigh Brinkley, Mr. and Mrs. Seth Jones, of Corapeake; Mr. and Mrs. J. N. Boyce, of Center Hill.

Numerous lovely floral designs were placed on the grave.

RYLAND NEWS

Mr. and Mrs. G. A. Boyce, their son, G. A., and daughter, Sarah Jane; Mrs. R. S. Ward, Roy Parks and Carson Davis spent Sunday in Washington, D. C., where they visited Mr. and Mrs. Bill Hensley. Mr. Hensley has been very ill with pneumonia.

Mr. and Mrs. T. L. Ward and two children were in Edenton Saturday afternoon.

Mrs. N. E. Jordan, Rudolph and Eugene Jordan and Mrs. H. N. Ward were in Suffolk, Va., Saturday afternoon.

Mr. and Mrs. L. B. Jordan returned to their home at Corapeake Monday, after spending the week-end with his parents, Mr. and Mrs. N. E. Jordan.

Mr. and Mrs. H. I. Ward and two children and Mrs. Peninah Ward visited Miss Nelle Ward, near Whaleyville, Va., Sunday. Miss Ward, a granddaughter of Mrs. Peninah Ward, is getting on as well as could be expected following quite serious injuries received in an automobile wreck several weeks ago.

O. C. Ward was in Edenton Saturday afternoon.

Miss Juanita Lane visited Miss Regina Byrum Sunday afternoon.

William Ward delightfully entertained a large number of young people Friday evening at an old-time sugar stew. The guests left wishing that their host would make an annual affair of the event.

Dalton Ward was in Edenton Saturday evening.

G. A. Boyce, Jr., returned home Thursday after spending several days in a Suffolk, Va., hospital.

SNOW HILL NEWS

Mr. and Mrs. Mason Sawyer and children, Mrs. Marvin Benton and son, of Old Neck, visited Mr. and Mrs. Ralph Harrell on Friday evening.

Mr. and Mrs. Willie Saunders and family, of Weeksville Road, visited Mr. and Mrs. Elmer Wood Sunday afternoon.

Miss Annie Mae Matthews, of Hertford, spent the week-end with her parents.

Mr. and Mrs. Jesse Harrell and Miss Eunice Harrell spent Wednesday in Elizabeth City.

Mr. and Mrs. John Harrell and family visited Mr. and Mrs. Roy Harrell, at Burgess, Saturday evening.

Mr. and Mrs. Ashby Jordan and son, Wade, of Rocky Mount, were week-end guests of Mr. and Mrs. G. A. Jordan.

Mrs. George Eure, of White Hat, Mrs. D. M. Jackson and Miss Lucille Cartwright, spent Tuesday with Mrs.

Moody Harrell. Friends of Miss Hazel Matthews will be glad to learn that she is able to be out again.

Mr. and Mrs. Eddie Harrell and family spent Saturday afternoon in Elizabeth City.

Jesse Harrell and Miss Eunice Harrell were in Hertford Saturday afternoon.

Mrs. W. M. Matthews was in Elizabeth City Thursday.

Tax News

By FREDERICK B. HILL
Certified Public Accountant
Norfolk, Virginia

It is the purpose of this column to present to the readers of The Perquimans Weekly a digest of the Income and Social Security (both Federal and State) tax laws, as well as, the information relative to the Wage and Hour law; both based upon the last regulations received, which will be presented as questions and answers, a form which it is thought most suitable for conveying tax information.

Furthermore, it is the purpose of this column to invite questions from the readers of The Perquimans Weekly concerning features of the several tax laws mentioned that might apply to a particular case. Answers, which will be furnished in subsequent issues, will be formulated according to the law, where so applicable, and opinions will be based upon the latest information available.

FEDERAL TAXES—Continued Corporations

According to the regulations the tax on corporations is divided as between "Tax on Corporations in General" and "Tax on Special Corporations." The former having net income of more than \$25,000.00, and the latter having net incomes of not more than \$25,000.00. An alternative tax is provided in cases where the income is slightly more than \$25,000.00.

The tax on corporations, particularly those whose net income exceeds \$25,000.00 is more difficult of computation than the tax on individuals, because of the alternative tax above referred, as well as, to the other provisions affecting incomes over \$25,000.00.

The instructions accompanying the tax returns should be carefully studied in order that returns may be correctly prepared, as it is impossible to present more than a few of the details within the limits of the time and space allotted to this column.

What are the Rates of Tax on Corporations?

On net income of \$25,000.00 or less the rates are as follows: On the first \$5,000.00 of normal net income 12 1/2%; on the next \$15,000.00 14%; and on the next \$5,000.00 16%. These rates are effective for the calendar year 1939 and for fiscal years beginning or ending in 1939.

What Exemptions are Allowed Corporations?

No exemptions are allowed corporations, but certain credits are provided, among them: Dividends received from a domestic corporation which is subject to taxation, as defined in the regulations. The amount allowed is 85% of the dividends received, but not in excess of 85% of the adjusted net income.

What is Meant by "Adjusted Net Income?"

Adjusted net income is the net income, which means, in a broad sense, "All wealth which flows in to the taxpayer other than as a return of Capital," minus a credit for interest received on certain obligations of the United States and its instrumentalities.

An example based on the foregoing answers follows:

The A Corporation (domestic) has an income of \$20,000.00 for the calendar year 1939, including \$5,000.00 interest on certain obligations of the United States and dividends of the class allowable as a credit (above referred to) of \$2,500.00. The tax is computed as follows:	
Total Net Income	\$20,000.00
Less Interest on United States obligations	5,000.00
Adjusted Net Income	15,000.00
Deduct Credit for dividends received (85% of \$2,500.00)	2,125.00
Special Class Net Income	12,875.00
Tax on \$5,000.00 (from Table above) at 12 1/2%	625.00
Tax on \$7,875.00 at 14%	990.50
Total Tax	1,615.50

What are "Special Class" Corporations?

These consist of the following showing the rates of tax for taxable years beginning after December 31, 1938.

Banks and Trust Companies	16 1/2%
Insurance Companies	16 1/2%
Mutual Investment Companies	16 1/2%
Resident Foreign Corporations	19%
Non Resident Foreign Corp.	45%
China Trade Act Corporations	16 1/2%
Corporations with Income from sources within Possessions of the United States	16 1/2%

The foregoing rates change in certain respects for taxable years beginning after December 31, 1939. These rates are applicable to all

"Special Class" corporations regardless of the amount of net income. Corporations in bankruptcy or receivership are taxed as other corporations on the graduated scale noted previously.

Hertford Hardware Is Store Of Many Known Trade Names

Serves Large Territory; Third In a Series of "Reviewing Hertford Businesses"

You cannot enter the roomy store of Hertford Hardware and Supply Company without seeing at a glance scores of nationally-advertised trade names. These names you recognize immediately as belonging to sporting goods, paints, carpenter's tools, electric refrigerators, stoves, in fact, anything from nuts and bolts to out-board motors and horse collars.

The hardware store is one of the town's older establishments, being organized several years ago. It caters in a large degree to the section's builders and contractors, although another large group of regular customers are farmers of the huge north Albemarle agricultural area.

The store's owner and manager is the well-known Sheriff J. Emmett Winslow. H. A. "Whit" Whitley, connected with the store as buyer and assistant manager for 15 years, has as his aides, Julian Powell and Kermit Kirby. All three men have much experience in dealing with the needs of a building and agricultural people. Sammie Sutton is the firm's bookkeeper, and as his assistant has Miss Blanche Davenport.

Where the stores' extensive stock varies from the bounds of strict hardware merchandise, it includes building material, cooking utensils, wood, oil and electric stoves, paints, radios and sporting goods. For the convenience of active sportsmen, Mr. Whitley, an angler de luxe himself, dispenses hunting and fishing licenses.

Among the nationally-familiar brand names to be found in the

Hertford Hardware and Supply Company, are such as Avery, Cop-R-Loy, Westinghouse, Crosley, Athlete's, Wheeling, Remington, Winchester, South Bend, Pfleeger, Plumb, Kohler, Crump, Johnson, Everready, General Electric and others.

Patrons long since ceased referring to the business by its whole cumbersome title. Now it's called simply "The Hardware Store."



Joe Chumak, one of the toughest of the old heavyweights, is an antique collector in Cleveland.

Forty eight years ago Jim Corbett fought a 60 round draw with Peter Jackson in San Francisco.

The late Bob Rogers, sports cartoonist and writer who died recently, was the state holder in the Carpenter-Dempsey match. He deposited Dempsey's \$500,000 guarantee and Carpenter's \$200,000 purse in the safe deposit box of the Belmont Hotel and paid off after the fight.

Foto Bailey, Freddy Miller's former manager, is on his way to Venezuela with Felo Scalzo, a featherweight boxer, to fight Simon Chavez. Chavez's match with Freddy Archibald there drew 35,000.

Mike Jacobs is considering a Pat Combs-Billy Conn fight for the Boston Garden in October.

The Valley Arena in Holyoke, Mass. has averaged 40 shows a year for 15 years and the match-maker, Homer Rainault, has never had a losing season.

Dance Friday Night

March 1

WESTERN STEAKS
BARBECUE
CHICKEN
OYSTERS
HOYT'S CAFE
CRESWELL, N. C.

Put Her Foot Into It Well-meaning lady (to author) —Saw your play last night—just the thing for a dull evening.

Why suffer from Colds?

For quick relief from cold symptoms take 666 LIQUID-TABLETS-SALVE-NORE DROPS

ON THE TRAIL OF FAMOUS PIRATES A series of fascinating tales of buccaneers of the 17th Century who raked the seas in search of gold and jewels. Written by a noted explorer who will shortly start on an expedition in search of some of this booty. One of many illustrated stories in the March 10th issue of The American Weekly The big magazine distributed with the Baltimore American On sale at all newsstands

SEE US FOR

REPAIR

Best Materials
Popular Prices

WE SPECIALIZE IN
Repairing Rubber
Boots and Galoshes

Work Guaranteed

White's Shoe Shop
HERTFORD, N. C.



O. K. FROM IMPARTIAL TESTING LABORATORY

"It is our opinion that Solvenized Pure-Pep Gasoline improves the mechanical operation and aids in lubrication of parts exposed to high temperature. It decreases the danger of sticking of valves and rings and therefore improves performance, reduces wear and prolongs the life of the engine."

New Type Motor Fuel

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PURE-PEP GASOLINE

No, you don't just imagine it—that improved performance is really there. Thousands of motorists in 25 states have recently switched to Solvenized Pure-Pep. The secret is a newly perfected chemical combination which is added to every gallon of this new fuel. The explosive mixture it forms in your motor carries with it a cleansing vapor which retards carbon formation and lubricates as well. It means money in your pocket—yet it sells at the price of regular fuel.

Try it soon. Also ask about Pure Oil's \$1.00 Tune-Up Treatment—and Be Sure With Pure.

Tune in S. S. Whitcomb, Pure Oil's air compressor every Monday, Wednesday and Friday, 5:30 p.m. Eastern time—5:30 p.m. Central time—Columbia network.



Spring's Coming
Tune Up with Pure Oil's Superior 10-Runner Change-Over Service! Seven Vital Services your car must have. Five Courtesy Services—free! 10-point Safety Inspection—free!

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Hertford, N. C.

USED CAR SPECIALS

'39 Plymouth DELUXE COACH
'39 Plymouth DELUXE COACH
'38 Chevrolet 4-DOOR SEDAN
'37 Ford STANDARD COACH

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HERTFORD, N. C.
Chrysler - Plymouth SALES AND SERVICE
Dist 2461