

Army Gives Rules On Gifts To Prisoners Interned By Enemy

Those who wish to send gifts to members of their families who are officially recognized prisoners of war of enemy governments or interned civilians in enemy-occupied territory, must comply with a number of regulations which have been issued by the War Department, according to an announcement made at headquarters, Fourth Service Command.

Before a package may be sent to anyone in the above group a label must be issued from the respective government of the prisoner of war to the next of kin designated by the prisoner. These labels may be transferred, if so desired, by the recipient to someone else who wishes to send a gift to the prisoner. Duplicate labels will be sent without request from the Provost Marshal General's office to the designated next of kin of the officially recognized prisoner of war. One label, properly filled in and signed by the sender, must be placed on the wrapper.

Only one package may be sent to the same prisoner in a 60-day period, and the contents of each package must be shown on a list attached, a Post Office Department Customs Declaration if one is available; otherwise, just a piece of paper attached.

Facilities are not available for transporting packages to prisoners in Japan and Japanese controlled territory at this time, but as soon as transportation is available to the Orient labels will be issued to the next of kin of prisoners and civilians interned in those countries.

All packages will be sent postage free, and there is a list of numerous articles that may not be sent, including food of any type except processed cheese, dried fruits, chipped beef, and not more than one pound of coffee, dried soups, Farina and cream of wheat or powdered malted milk. None of these may be sent in tin containers, of course.

Among the articles that may be sent are various pieces of wearing apparel, tobacco, toilet articles, sports and games, wooden toys for children and numerous others, provided that none of them are made of metal or packed in metal containers, according to the regulations.

Income Tax News

Every individual is allowed a credit against his net income which varies with his domestic status, that is, whether he is (a) a single person, (b) a married person living with husband or wife, or (c) a head of family. This credit is known as personal exemption, and is shown on line 21 of the return Form 1040. The amount of the personal exemption also varies depending upon the period during which the taxpayer occupied the particular exemption status.

The personal exemption for a single person is \$500 for the year; for a married person living with husband or wife, \$1,200; and for a "head of family," \$1,200. (Personal exemption as head of a family has no effect on liability to file a return.) For Federal income tax purposes, widows, widowers, divorcees, and married persons separated by mutual consent, as well as persons who have never been married, are classed as single persons.

A head of family is defined as "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 those dependent individuals is based upon some moral or legal obligation." A single person, or a married person not living with husband or wife, may, therefore, enjoy a head of family exemption under certain conditions.

Taxpayers using a Simplified Return (which is permitted if the gross income for the year is \$3000 or less and derived solely from earnings

There Were No Priorities On First Bridge



First bridge to be built across the Perquimans River certainly required no priorities or government permission to build. The bridge was of the Pontoon type, but pontoons to Engineer Perry meant anything available and apparently the most plentiful article at hand which would serve the purpose was whiskey barrels.

At any rate, the first bridge across the Perquimans and one of the first large bridges in North Carolina was a simple plank road supported by approximately 120 whiskey barrels. This bridge is shown in the top picture.

Replacing the whiskey barrel bridge, which lasted until 1885, was a more modern structure boasting a steel span and approaches built up on wooden pilings, as shown in the middle picture.

The present structure, shown in the bottom picture, is a far cry from the early whiskey barrel bridge. Built of steel and concrete, it was completed by the N. C. State Highway Commission in 1928. However, bridge engineers of the Highway Department believe Engineer Perry must have had something, for his bridge would require no priorities if built today, while the modern structure could not be started.

from employment and, or from dividends, interest and annuities) obtain personal exemption based on their status as of July 1 of the year. Thus, a taxpayer married and living with husband or wife on July 1 is entitled to \$1,000 personal exemption on Form 1040A; if he were a widower on July 1, his exemption would be \$500, irrespective of the date on which he became a widower. The amount of the exemption is not deductible from the income but is reflected in the amount of tax shown in the table on the reverse side of the form.

Taxpayers using return Form 1040 obtain personal exemptions proportionate with the number of months during which the particular status is held. Thus, for a person who married on July 1, (who was not a head of family prior to his marriage) the personal exemption would be \$850 (\$250 for the six months as a single man, plus \$600 for the six months as a married man). In this example it is assumed that the wife has no income.

Married persons may, however, file joint returns, even though one has no income, and by filing a joint return a couple married during the year may obtain an exemption amounting to the exemption to which they would be entitled for the period of married status, plus the amount of their individual exemptions prior to their marriage. In the example given the total exemption in a joint return would be \$1,100 (\$250 for each spouse for six months, plus \$600 for six months married status).

If a husband and wife living together both have income and file separate returns on Form 1040, the personal exemption applicable to a married person may be taken in the return of either or divided between them in any way as they may agree, but the total personal exemption taken in the two separate returns may not exceed \$1,200.

"That means fight where I come from!"
"Well, why don't you fight then?"
"Cause I ain't where I come from."

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Victory Corps

A Victory Corps was organized at the Perquimans County High School this week, under the direction of F. T. Johnson, Superintendent.

The instructors for the Corps will be Mr. Johnson, Miss Edna Turnage, home economics teacher; G. C. Buck, vocational teacher, and Don King, Boy Scout executive of Elizabeth City.

The Victory Corps is an organization started in high schools to prepare high school youths for active participation in the war effort, either for the armed services or for civilian defense work.

Plans for the local Corps have not been completely mapped out at the present time.

DRAMATIC ADVENTURES WITH WORLD-FAMOUS DETECTIVES

"Manhunting With the Pinkerton's," a new series of articles relating dramatic adventures of world-famous detectives on the trail of dangerous criminals. Don't miss these exciting stories beginning February 7th in

THE AMERICAN WEEKLY
The Big Magazine Distributed With The BALTIMORE SUNDAY AMERICAN On Sale At All Newsstands

CLASSIFIED AND LEGAL NOTICES

BABY CHICKS — BLOOD-TESTED Rocks or Reds, \$10.50 per 100, postpaid. Also Sexed Chicks, Pullets or Cockerels. Write for prices. Seeley's Market, 214 Church St., Norfolk, Va. feb.5,12,19,26

FOR SALE—ONE SHANNONDOCK Brooder will take care of 500 chicks. In good condition. Priced \$15. See Mrs. Elmer Banks, R. 3, Hertford, N. C. feb.5pd.

BABY CHICKS—C. O. D. HEAVY Mixed, \$8.85 per hundred; Light mixed, \$5.50 per hundred. Nichols Hatchery, Kingston, Georgia. feb.5,12.

FOR SALE—ONE IRON COT IN good condition. Priced reasonably. If interested, phone 2751. jan.29,feb.5

LEATHER COATS WORKED OVER, cleaned and oiled. Ward's Shoe Shop, Edenton.

CERTIFIED TOMATO PLANTS—Ready March and April, \$2.00 per thousand. Write: Clarke Yongue, Lowell, Florida. jan.22,feb.5,12pd.

LESPEDEZA — KOREAN, \$7.50; Kobe, \$11.75. Triple-cleaned, meets all requirements. Highest quality. Appreciate your order. Satisfaction guaranteed. H. B. Fowler, Box 741, Charlotte, N. C. jan.22,feb.5,16pd.

NOTICE OF ADMINISTRATION Having qualified as Administratrix notify all persons having claims against the estate of said deceased to of the estate of Mrs. W. G. Gaither, Sr., deceased, late of Perquimans County, North Carolina, this is to exhibit them to the undersigned at

Hertford, N. C., on or before the 22 day of January, 1944, or this notice will be pleaded in bar of their recovery. All persons indebted to said estate will please make immediate payment.

This 22nd day of January, 1943.
HELEN W. GAITHER,
Administratrix of Mrs. W. G. Gaither, Sr.
jan.29,feb.5,12,19,26,mar.5.

NOTICE OF ADMINISTRATION Having qualified as Executor of the estate of Maggie C. Broughton, deceased, late of Perquimans County, North Carolina, this is to notify all

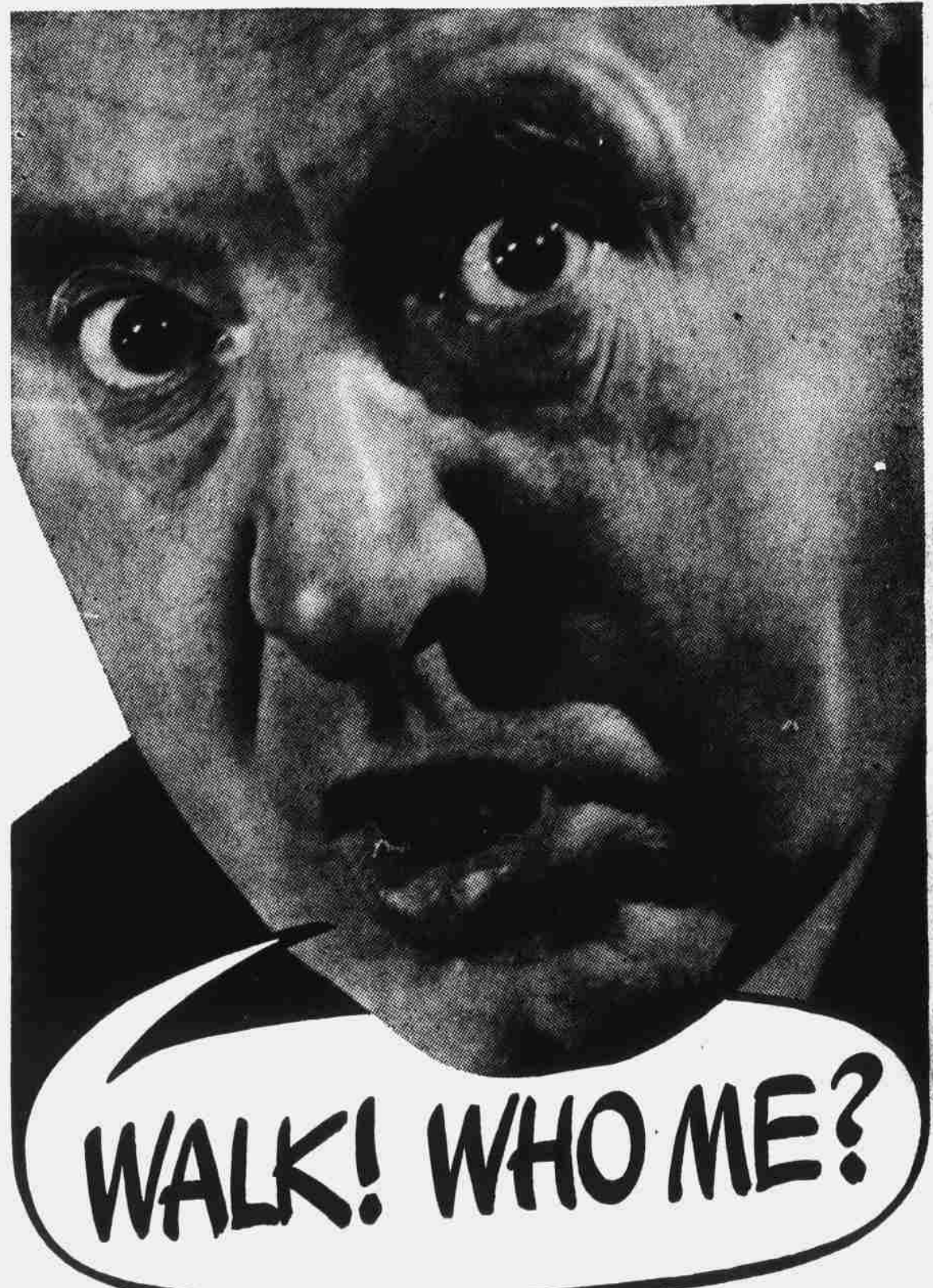
persons having claims against the estate of said deceased to exhibit them to the undersigned at 316 South Main Street, Suffolk, Va., on or before the 18th day of January, 1944, or this notice will be pleaded in bar of their recovery. All persons indebted to said estate will please make immediate payment.

This 18th day of January, 1943.
W. C. GATLING,
Executor of Mrs. Maggie C. Broughton.
jan.22,29,feb.5,12,19,26.

NOTICE OF ADMINISTRATION Having qualified as Administrator

of the estate of Minnie L. Newbold deceased, late of Perquimans County, North Carolina, this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned at Box 592, Fayetteville, N. C., on or before the 6th day of January, 1944, or this notice will be pleaded in bar of their recovery. All persons indebted to said estate will please make immediate payment.

This 6th day of January, 1943.
J. M. NEWBOLD,
Administrator of Minnie L. Newbold.
jan.8,15,22,29,feb.5,12.



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