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Your Income Tax Return

Time For Filing Expires On March 15--Exemptions And Deductions

The period for the filing of income tax returns covering the calendar year 1937 began January 1, and ends at midnight of March 15, 1938. To file early is of mutual benefit to the Government and the taxpayer.

In addition to the personal exemption of \$1,000 for single persons and \$2,500 for married persons living together and for heads of families, a taxpayer is entitled to a credit of \$400 for each dependent, defined by income-tax law and regulations as a person under 18 years of age or incapable of self-support because mentally or physically defective. The term "mentally or physically defective" means not only cripples and those mentally defective but persons in ill health and the aged.

A single person who supports in his home an aged mother is entitled not only the \$400 credit for a dependent but also to the personal exemption of \$2,500 as the head of a family. A widow supporting under similar circumstances a dependent child under 18 years of age also is entitled to the personal exemption of \$2,500 as the head of a family, plus the \$400 credit for a dependent.

Deductions for business expenses form a large item in the return of many taxpayers and must have certain qualities to be allowed. Such deduction must be for an expenditure in connection with the maintenance and operation of the taxpayer's business or business properties, it must be an ordinary expense and it must be a necessary expense.

Typical business expenses of a mercantile establishment are amounts paid for advertising, hire of clerks and other employees, rent, light, heat, water, stationery, stamps, telephone, property insurance, and delivery expenses.

The expenses of a manufacturing business include labor, supplies, repairs, light and heat, power, selling cost, administration, and other similar charges.

The farmer may deduct all necessary expenses incurred in the production, harvesting, and marketing of crops, including labor, cost of seed and fertilizer used, cost of minor repairs to farm buildings (other than his dwelling), and small tools used up in the course of a year or two. A taxpayer may conduct more than one business and claim the business deductions of each.

A professional man may deduct all necessary expenses incurred in the pursuit of his profession. These include the cost of supplies used in his practice, office rent, cost of light, water, fuel, and telephone in his office, the hire of office assistants, and expenses paid in the operation and repair of an automobile, based upon the proportion of time it is used in making professional calls or for other professional purposes.

OAKRYN HALL PURCHASED BY SCHOOL BOARD

The public hall at Oakryn, Pa., was sold at public sale on February 19, to the Little Britain School Board.

This Hall has for years been a community center, and has accommodated many large audiences. Of late it has been an unprofitable investment for the citizens who have been financially interested.

This frame hall was erected by Oakryn Band in 1907—31 years ago. It was dedicated in February, 1908. The band, which was in existence many years, disbanded in the 1920's.

The frame structure was originally a chapel that stood near Rowlandville, in Cecil county. It was purchased by the Oakryn Band, then a flourishing musical organization, torn down, transported to Oakryn and re-erected, the band using it as headquarters for years.

FREMONT GRANGE HOLDS DEBATE

The members of Fremont, Pa., Grange held a debate at their last meeting. The subject was: "Resolved, that we should refuse to ship to warring nations and adopt a policy of hands off," affirmative being Edwin Brown, Mrs. Robert Thorpe, and H. Bennett Coates; negative, Robert Thorpe, Albert Featherman and Albert Coates and Mr. Thorpe. The judges, Robert K. Wood, Miss Alma Grebinger and Edna Brown, decided in favor of the affirmative.

Briefly Noted News

The W. C. T. U. will meet with Mrs. Claude C. Buck on Thursday evening, March 10, at 7:30 o'clock.

A breakdown in the heating plant has caused the closing of Rising Sun Elementary school since Tuesday of this week.

The first shad of the season was caught by Shirley Mitchell of Aberdeen with a gill net in the Susquehanna River last week.

The season of Lent, one of the most solemn in the church calendar, began on Wednesday of this week—Ash Wednesday. Easter occurs Sunday, April 17.

Taylor R. Biles was among the baseball fans who attended the banquet in Havre de Grace Tuesday evening, given by the manager of Havre de Grace baseball team.

February went out in the teeth of a raging gale Monday, that sent the mercury down to the twelve degree mark. March came in on the tail end of the gale, but with slightly rising temperature.

A bake will be held Saturday afternoon, March 5, at two o'clock, in Pogue and Roberson's Store, by the Junior Department of the Sunday School. Your patronage is solicited.

Five Japanese beetles have been found on a plant in the home of Miss Mary Brumfield, in this town, the past week or so. The plant was in the yard last summer, when the beetles evidently imbedded themselves in the earth about it.

J. Alexander Crothers, son of Mr. and Mrs. J. E. Crothers of Zion, has been elected a director of Philadelphia Post, Society of American Military Engineers. Mr. Crothers is manager of the Camden, N. J., Marine Terminal and former assistant manager of the Wilmington Marine Terminal.

Firemen Answer Calls

Rising Sun firemen had two calls Sunday evening, about five-thirty, within a few minutes of each other. The first call was caused by an auto that had caught fire, on Pigeon Hill, about one-half mile from town. The machine was badly damaged before the firemen reached the scene and extinguished the blaze. The auto bore New Jersey license tags, and was occupied by a party of colored people.

The firemen had hardly returned to the engine house when they were called again. This time it was to extinguish a chimney fire at the dwelling of Clarence Gifford and family, near Farmington. No damage was done by the blaze.

Monday morning, about nine o'clock, the firemen were called to Vinegar Hill, to extinguish a blaze in the chimney of a dwelling owned by Arthur Sisch, and occupied by a family by the name of Kyle. When they arrived, with apparatus the firemen found Mr. Kyle calmly sitting by the kitchen stove, warming himself, and totally unconcerned.

Short work was made of the blaze which was assuming serious proportions.

Crushed Beneath Over-Turned Tractor

Amos Feaster, colored, met instant death when crushed by a tractor he was operating on the farm of W. B. Steel, near Port Deposit.

Feaster was engaged in pulling logs out of the woods with the tractor, for Paul Groff, a lumberman, when the machine tilted over backwards, catching the unfortunate man beneath it and crushing him to death. The deceased was 34 years of age and unmarried.

Dr. R. C. Dodson, Coroner for Cecil County, gave a verdict of accidental death.

WESTMINSTER GUILD

The Westminster Guild of West Nottingham Presbyterian Church was entertained by Miss Florence Yocum on Saturday afternoon. President, Mrs. Helen Lane presided. Devotions were led by Mrs. Mary Snyder. Mission Study was in charge of Mrs. Curtis Irwin. The following officers were nominated: President, Mrs. Elsie Matthews; Vice Pres., Mrs. Ruth Fox; Secretary, Mrs. Marian Morrison; Treasurer, Miss Florence Yocum.

Sometimes we encounter a wise man who causes us to admire a fool.

Tome School's Future Discussed

Executive Committee Named To Assist In Sale Of The Hill School Property

Between 300 and 400 residents of Port Deposit and of Cecil County met on Monday night in a public meeting in Washington Hall to discuss the future of the Jacob Tome Institute.

An executive committee was named by the newly formed Tome Institute Patrons Association to meet with the trustees of the institute during deliberations on the possible sale of the Tome school. Those named were: Walter E. Buck, Dr. William G. Jack, Joseph Duke, Howard Barnes, Raymond Westerfield.

Floyd Kintner, local attorney, was elected permanent president of the association, Pierre LeBrun was elected vice-president and R. James Roe, secretary.

Purpose of the executive committee, as outlined in a resolution creating it, is to assist "in furthering the sale of the hill property."

Held After Raid On Disorderly House

Harry Todd, 27, who lives near Rising Sun has been held under \$300 bail for appearance before the next Cecil County Grand Jury in connection with a raid on an alleged disorderly house.

State Police Corporal J. P. Novicki and Deputy Sheriff Elwood Racine told Magistrate Walter C. Miller at Elkton they raided Todd's house Sunday night, Feb. 20, Miller also ordered Marie Kuhn, 26 and Marion Miller, 24, both of Baltimore, held under \$100 bond as material witnesses.

Six men found in the house were held under bond of \$11.45 each as material witnesses.

Authorities Round Up Thieving Gang

From a clue obtained when a stolen registered calf was sold at a public sale at Barnesley, Pa., Cecil county authorities have rounded up a gang of ten young men who had been conducting wholesale thieving of calves, poultry and other things in upper Cecil County for the past several weeks. One of the members of the gang is reported to have made a confession that enabled the officers to apprehend the others.

The gang was rounded up and lodged in Elkton jail, and a hearing set for Wednesday of this week.

Repair Of Roads Asked

A large delegation of residents and taxpayers of Cecilton district appeared before the Board of County Commissioners at Elkton on Wednesday afternoon, appealing for repairs to dirt roads, some of which were reported to be in an almost impassable condition. Spokesmen for the delegation asked the county commissioners to use their influence with the State Roads Commission to get repairs made.

COURT ASKED TO RESCIND ORDER

Dr. Joseph I. France of Port Deposit, petitioned the Cecil County Circuit Court to rescind its order that he pay Mrs. France \$300 monthly temporary alimony.

Senator France's suit for divorce on grounds of desertion is in recess pending receipt of testimony regarding his wife's health. No date has been set for hearing on his petition contesting the alimony payments.

BALL PLAYERS RETURN

Samuel Kiem, Joseph Cooney and Earl Richardson, the three Rising Sun boys who spent two weeks in the Baltimore Orioles baseball club's spring training camp at Thomasville, Georgia, returned to their homes here Tuesday. Earl Richardson was the only one of the three to be signed up. Joseph Cooney developed a sore arm, but expects to be given a try-out on the Dover, Del., club when the season opens.

Chester H. Weaver, and his brother, David H. Weaver, of New Holland, Pa., have slaughtered the heaviest hogs reported so far this year.

The porker butchered for Charles Weaver weighed 802 pounds, and the one butchered for David Weaver pulled the scales at 814 pounds.

Politics As It Is Played

Postoffice Clerkship Bone Of Contention--"Party" vs. Efficiency

Peanut politics occupied the center of the stage here last week, with a clerkship at the Rising Sun postoffice as the storm center.

When Joseph Cooney was removed from the position by a Government Postal Inspector, about the middle of December last, Postmaster Biles was confronted with securing a clerk immediately, as the rush of holiday mail was about to begin.

At the suggestion,--and approval,--of the Government Inspector, Marion Rawlings, an assistant in the office under Republican administration, was given the position.

Opposite party affiliation, (regardless of efficiency) is an unpardonable sin in the eyes of the dyed in the wool party henchman, hence a movement was started by "party" workers to oust the efficient clerk, solely of the grievous charge of wrong party affiliation.

A petition was immediately put in circulation, supporting Marion Rawlings as being entirely satisfactory to the patrons of Rising Sun postoffice. The petition in a few days, was signed by nearly six hundred of our citizens and forwarded to Congressman Goldsborough. And there the matter rests.

Cameron--Blake Nuptials

The M. P. Church at Leeds, Cecil county, was the scene of a very pretty wedding on Saturday, Feb. 26, at high noon, when Miss Emily Blake was united in marriage with Robert W. Cameron, by Rev. Frank A. Holland, pastor of the church, in the presence of the immediate families and relatives of the contracting parties.

The bride is the daughter of Judge of the Orphans' Court, and Mrs. J. Frank Blake, of Childs, Cecil county, and is a member of the faculty of North East High School. She has a wide circle of friends here where she taught in both the Elementary and High schools of Rising Sun, before going to North East at the beginning of the present school year.

The groom is a son of Mrs. Carroll H. Cameron, and the late Mr. Cameron, of Rising Sun, and is a member of the firm of Cameron Bros., operating a corn cannery business here.

Following the ceremony a reception was held at the home of the bride's parents, where about sixty-five guests were entertained at luncheon.

The bride was given in marriage by her father. She wore white lace redengote over white satin, and carried a bouquet of bride roses and freesia, tied with white ribbon streamers.

Her sister, Mrs. Lyle Justise, of Philadelphia, was matron of honor. She wore salmon pink lace, with hat to match, and carried dark red snapdragons.

The bridesmaids were Miss Margaret Blake, of Garden City, Long Island, niece of the bride, and Miss Dorothy W. Cameron, of Rising Sun, cousin of the groom. They wore blue lace, with hats of net, and carried pink snapdragons.

Lohengrin's Wedding March was played by Mrs. Frank Blake, sister-in-law, who wore a dark blue street costume with hat to match.

Miss Helen Kier, of Philadelphia, sang "O, Promise Me."

Mrs. J. Frank Blake wore dubonet lace, with hat to match, and carried sweet peas.

Mrs. Cameron wore a dark blue ensemble and carried sweet peas. George Cameron, of Rising Sun, cousin of the groom, was best man, and the ushers were Frank Blake, brother of the bride, and Walter Cameron cousin of the groom.

The bride received beautiful gifts of linen, silver, cutglass, electrical appliances, etc.

Following the reception the happy couple left for a honeymoon trip to Miami, Florida, the Orange Blossom special over the Pennsylvania railroad being stopped at Elkton for them at 2:30 p. m.

The bride's going away costume was a beige suit with dark blue accessories, and cross fox neck-piece.

Mr. and Mrs. Cameron will be "at home" in Rising Sun, Maryland, after March 7th.

Personal And Social

Mrs. Harry Burkins is a patient in Union Memorial Hospital, Baltimore.

Mr. and Mrs. J. A. Hartenstine are spending the month in St. Petersburg, Florida.

Miss Marian E. Fehr was a recent visitor of Miss Sadie Euler in Jenkintown, Pa.

Wilson McVey was a week-end visitor of his parents, Mr. and Mrs. Stanley McVey. He had just returned from a vacation in Florida and Cuba.

Mr. and Mrs. Charles Gibson of North East and Mr. and Mrs. Carrol Tyson of Woodlawn celebrated their twenty-fifth wedding anniversary on Tuesday, Feb. 22.

Mrs. A. M. McNamee and daughter, Mrs. Horace Ringler, attended the Hairdressers' Display and Fashion Show last week, at the Bellevue Stratford in Philadelphia.

Mr. and Mrs. H. L. Brumfield, West Chester, and Mr. and Mrs. Herbert Ward, of Towanda, Pa., were Saturday visitors of Miss Mary Brumfield and J. E. Brumfield.

Mr. and Mrs. Jos. T. Tyson entertained a number of friends at cards on Thursday evening last. Six tables of 500 were played, high score honors being awarded Mrs. J. Earl Tyson and David T. Reed.

Mr. and Mrs. Howard Shank, of Port Deposit, entertained Mr. and Mrs. William Creswell, Mr. and Mrs. Arthur Dinsmore of Rising Sun at a turkey dinner on Sunday, given in honor of Mr. Wm. Creswell's birthday anniversary.

Mr. and Mrs. James T. Cameron spent Sunday and Monday with Mr. and Mrs. Norman Irwin, near West Chester. The Irwins entertained several friends to a turkey dinner on Sunday, in honor of their 24th Wedding Anniversary.

Miss Adelaide A. Ford, of Wilmington, daughter of Mrs. E. V. Gouging, of Baltimore, and Mr. J. Raymond Bowsby, son of Mr. and Mrs. J. W. Bowsby, of near Elkton, will be married on Saturday, March 5th. Miss Ford is a graduate of the University of Delaware and a member of the faculty of the Oak Grove school.

Sunday visitors of Mrs. Emma L. Hambleton and the Willis L. Ely's were, Mr. and Mrs. Charles A. Hambleton, Mr. and Mrs. Ernest Flaharty and two children of Lancaster; William E. Hambleton and daughters, Anna, Margaret and Alice and granddaughter Betty Brown of Fairfield, Pa., and Mr. Frank Cassidy, of Quarryville, Pa.

Mrs. R. G. Terry entertained the following guests at dinner, Washington's Birthday, at her home at Greenhurst: Mr. and Mrs. Charles Snapp, of Baltimore; Mrs. Sallie Armour, Mrs. James Armour, Mrs. William Simmers, Mrs. Bea McVey, Mrs. John Gifford, all of Greenhurst; Mrs. Milton Fletcher, Miss Ida Thompson, Mrs. Perry Gibson and Mrs. Arthur Armour, of Farmington.

WEDDINGS

DRAPER--SHORT

Announcement is made of the marriage of Miss Dorothy M. Short, daughter of Mr. and Mrs. Lester E. Short, and Mr. Howard H. Draper, Jr., son of Mr. and Mrs. Howard H. Draper of Wilmington. The wedding took place on Saturday, Feb. 19, at North East, Md., the Rev. L. Irving Insley, rector of St. Mary-Ann's P. E. Church, officiating.

Mrs. Earl Simpson of Wilmington, was matron of honor and Mr. Earl Simpson best man.

Following the ceremony a wedding reception and supper was held in the Hotel Darling, Wilmington. Mr. and Mrs. Draper spent their honeymoon in Atlantic City.

ESKRIDGE--MCCAULEY

Miss Agnes Gertrude Eskridge of Greenville, Delaware, and Mr. J. Hayes McCauley, Jr., of Leeds, were married on Thursday afternoon, Feb. 22, at the home of the groom's parents at Leeds by the Rev. Frank Holland, pastor of the Leeds M. P. Church.

They will reside at Wilmington where the groom is engaged in the garage business.

Much of life's bitterness comes from swallowing one's own words.

Japanese Beetle Control Program

Cecil County One Of Eleven In State Preparing To Wage War On Pest

County commissioners in eleven Maryland counties have made appropriations for support of the cooperative Japanese beetle retardation program, according to Dr. T. B. Symons, director of the University of Maryland extension service. The counties that have joined in the program thus far are Baltimore, Anne Arundel, St. Mary's, Calvert, Charles, Harford, Carroll, Cecil, Worcester, Allegany and Caroline. In addition Elkton, Chestertown and Milington are among the communities actively supporting town programs.

Dr. Symons states that the program this year is the most thorough and complete that the state has ever undertaken on the Japanese Beetle. It is under the direction of Dr. Ernest N. Cory, state entomologist, and Dr. George S. Langford is in charge of operations. The program, he says, is not designed to eradicate the beetle, but will consist of retardation work in all lightly infested areas to delay increase and spread of beetles and to relieve farmers and nurserymen of unnecessary expense in marketing their produce. In heavily infested areas, large scale demonstrations are to be made to show methods and means for protecting crops and ornamental plantings from excessive Japanese beetle damage. All retardation work is to be done on a cooperative basis between the state, federal government and local people.

Candidates Announce Themselves

Daniel H. Garrett of Elkton, a member of the present Board of County Commissioners for Cecil County, has announced himself a candidate for the Democratic nomination for Clerk of the Court at the primaries in September next. He is the first candidate for a local office to make a public announcement.

State Senator Harold E. Cobourn, of Perryville, on Thursday announced that he would be a candidate for judge of the Second Judicial Circuit at the next election, opposing Judge Thomas J. Keating of Centerville.

Mr. Cobourn, an attorney, stated he would postpone formal announcement of his candidacy for several weeks. The Second Circuit comprises the counties of Caroline, Queen Anne's, Talbot, Kent and Cecil.

Traffic Lights On New Dual Highway

Traffic lights are being placed at important intersections between Baltimore and Havre de Grace, on the new Philadelphia dual highway.

There will be lights at six intersections, and possibly one or two others.

A treadle signal will work the lights in such a way that they will favor intersecting traffic whenever there is any, but will remain green for the arterial traffic on the highway. The controls can be set for any time allowance highway officials think desirable.

Church Robber Again Arrested

Jack Willis for the second time is being held on a charge of breaking and entering Rock Presbyterian Church near Fair Hill. He was arrested late Saturday night.

Willis in his latest offense, is charged with taking a few nickels and pennies left in a collection basket after a service held Friday.

The first charge was preferred after a Bible marker, taken from the pupil was found in his home. Willis is also waiting trial on a charge of larceny of copper wire from the poles of the Western Union Telegraph Company at the Foxcatcher Farms race course.

Cecil County Red Cross

The Cecil County Chapter of the American Red Cross will hold its annual meeting in the M. E. Church House, Elkton, Wednesday afternoon, March 9, at 2:30 o'clock.

At this time reports will be heard from various officers and the annual election of officers will take place.