

**DEDUCTIONS MOTORISTS MAY CLAIM IN FILING INCOME TAX**

In response to demand for specific information on the character and extent of deductions motorists may claim in filing Federal income tax returns, the Keystone Automobile Club made public today a statement covering every phase of the problem.

The statement, prepared by Harrison G. Kildare, attorney for the Club, follows:

"Owners and operators of motor vehicles may, subject to restriction and possible review by the Collector of Internal Revenue, deduct tax paid, uncompensated losses to their vehicles, interest on financed loans and expenses incident to the actual business use of vehicles.

"Specifically, full deductions may be made for:

"(a) REGISTRATION FEE: paid by the taxpayer. (Under "Taxes Paid", which is item 8, Schedule E, on form 1040A)

"(b) OPERATORS' LICENSE: paid by the taxpayer, both for himself and members of his family if he foots the bill (item 8)

"(c) GASOLINE AND OIL TAXES: Deduction may be made for State fuel taxes paid in Pennsylvania, New Jersey and Maryland but the Federal tax of 1 cent a gallon on gasoline cannot be credited.

"(d) LOSS BY ACCIDENT: is deductible, except when the owner has been compensated for the loss. Deduct under "Losses" (item 9, Schedule F)

"(e) INTEREST PAID ON PERSONAL INDEBTEDNESS, including finance company loans. Consult your finance company for the exact rate of interest. Deduct under "Interest".

"No other deductions are allowed to a taxpayer who uses his car for pleasure purposes only. No allowance is made for the amount of fines or court costs paid for violations of motor laws, nor for money paid to others in settlement of damage claims. No credit may be taken for operating expenses unless the car is used in business.

"Vehicles operated entirely or in part in the business of the owner entitle him to certain additional credits. These deductions may be grouped under one head as "Expenses Paid" (Schedule B-3,4) and titled, "Automobile—business use".

If any income has been received from an expense account, it should be added to the amount of income declared. (Schedule B-1,2)

"If the vehicle is used partly for pleasure; the taxpayer may deduct as "business use" the proportion of his total operating expense. Thus, if the car is used for business 80% of the time, he may take credit for 80% of the total operating expense for 1937. Proper items for consideration under this head include:

(1) OPERATING COST, covering (a) full cost of fuel, (b) maintenance and repair costs, (c) garage rent, (d) insurance premiums (net), and (e) automobile club dues.

"(2) DEPRECIATION is allowed on some reasonable basis. On the theory that the average motor vehicle has a usable life of four years, a deduction of 25% of the list price is considered reasonable for pleasure cars. Allowances of ten to thirty per cent may be accepted on trucks.

"(3) LOSS IN TRADE on a new car, if any.

"Acquiring title to a motor vehicle by purchase, gift or inheritance does not constitute income. But if title is received in consideration of services rendered or as a prize in a competition or in a lottery, it must be declared under "Income".

Federal manufacturer's taxes are levied on the manufacturer and may not be deducted by the purchaser of a new vehicle, even though he pays for them in the price of his car."

**CROP CONTROL BILL BECOMES LAW**

The Roosevelt administration has set in motion machinery to carry out the gigantic crop control program signed into law by the Chief Executive.

Declaring that the measure for regulation of farm production and marketing was "historic legislation," Mr. Roosevelt added that it represented "the winning of one more battle for an underlying farm policy that will endure."

Presidential approval cleared the way for Secretary Wallace to exercise enormous powers in dealing with such problems as over-production and price-depressing surpluses of the five basic crops—cotton, wheat, corn, tobacco and rice.

The quotas will go into effect if two-thirds of the farmers voting in the referendum approve. Violations of quota regulations will mean cash penalties.

**DEATHS**

**MRS. MICHAEL BORGER**

Mrs. Michael Borger, Chesapeake City's oldest resident, died Feb. 25. She was 95 years of age. Mrs. Borger is survived by two sons, Harry and William K. Borger, of Chesapeake City, and two daughters, Kate, at home, and Mrs. Corinne Lodge, of Clayton, Del.

**MRS. ANNIE L. REYNOLDS**

Mrs. Annie L. Reynolds, widow of Andrew Reynolds, died March 2, at the home of Mr. and Mrs. Carl Ashby, Hickory Hill, aged 93 years. During an active and useful life she endeared herself to a host of friends, who know her by "Aunt Annie." There were no children except by adoption, they were: Mrs. Anna Stround, West Chester, and Frank Burn of Elk Mills, Md.

**GEORGE DEIBERT**

The funeral of George Deibert was held Thursday afternoon, with interment in Elkton M. E. Cemetery.

He was 17 years of age and was the son of William Deibert, of Elkton. About two weeks previous to his death, which occurred Feb. 27, the boy underwent an operation for appendicitis in Union Hospital, following which peritonitis developed which caused the patient's death.

Young Deibert was a student at Goldey's College, Willington, and had many friends in his community.

**JOSEPH T. KEESY**

Joseph T. Keesey, 24 years old, son of Mrs. Francis W. Keesey, and the late Charles Keesey, Perryville, died at the Maryland General Hospital, Baltimore, Tuesday March 1, following an illness of six weeks. He had been employed by the American Bridge Company. Besides his mother he leaves two brothers, Charles Keesey, Perryville; James Keesey, Oklahoma City, and two sisters, Mrs. Francis Neff, and Mrs. Otho Mount, Perryville.

The funeral was held from his late home in Perryville Friday afternoon. Interment was in St. Mark's Cemetery.

**MRS. JOHN C. FULTON**

Mrs. Alice P. Fulton, aged 85 years, wife of John C. Fulton, died March 2, at her home at Ellin, Pa., of infirmities. She had been an invalid the past eleven years. Mrs. Fulton was a daughter of the late James S. and Letitia Moore Paxson, and was a member of the Little Britain Presbyterian Church, the Little Britain W. C. T. U. and the Quiet Workers' Circle of King's Daughters of Fulton. In earlier life she was a school teacher. Mr. and Mrs. Fulton recently celebrated their golden wedding anniversary. Funeral services were held at 2 p. m., Sunday, at the late home, with interment in Little Britain Presbyterian Cemetery.

**HARVEY H. MACKAY**

Stricken with a heart attack, Harvey H. Mackey, president of the Elkton Banking Trust Company, died Monday March 7, at the home of a friend at Providence, Cecil County. Formerly Sheriff of Cecil county, he became ill in the office of the Providence Lumber and Supply Company, of which he was head. He then walked across the street to the home of Harry Scarborough, where he died.

He was in the 69th year of his age. His unusual height, 6 feet 6 1/2 inches, made him easily recognized.

Besides the bank presidency, Mr. Mackey had widespread business interests and owned large tracts of land.

He is survived by a son, Robert Mackey, of Blake, Md.

Funeral services were held at his late home, Blake, on Thursday afternoon, at two o'clock, and interment made in Rosebank cemetery, Calvert.

**ELLIS BROWN**

Ellis Brown died at the home of Mr. and Mrs. William Brabson, Rockland, Del., March 3, aged 86 years.

His parents were Henry and Rachel (McVoy) Brown.

Mr. Brown spent practically all his life in Southern Lancaster County. He had been at the Brabson home since October, previous to which he made his home with Mr. and Mrs. Roy Phillips, near Kirks Mills.

He leaves the following children: Harry, New London; William, Wrightsdale; Mrs. Mary Gross, Philadelphia; Mrs. Amelia Townson, Pomeroy; Mrs. William Brabson, Rockland, near Wilmington; Mrs. Clyde Conrad, Fairmount; Mrs. Charles Coates, Ellin, and Mrs. Roy Phillips, Kirks Mills.

Brief funeral services were held at the home of Roy Phillips, near Kirks Mills, Pa., Monday afternoon at 1:30 o'clock, with further services at Penn Hill Meetinghouse. Interment in the adjoining cemetery.

**COLORA**

Mrs. M. Agnes Reese, of this town, who had been a patient for some time at the home of Mrs. Clarence Garvin, was removed to Union Hospital, Elkton, last Saturday by her son Ranson R. Reese.

Mrs. Annie Ewing, an aged lady residing here at the home of her son Samuel E. Ewing, tripped on a rug and fell, dislocating her right shoulder.

Albert Barrett lately returned to his home from Union Hospital, Elkton, where he had a leg amputated.

Colora Women's Club met with Mrs. Anna Kennard, Mt. Pleasant, Tuesday, March 1st.

Mr. and Mrs. Ford Gordon Foster, Baltimore; Norman Foster and family, of Cherry Hill; Mrs. Harry Powell and children, of Newark, Del., visited their home folks, Mr. and Mrs. J. Frank Foster, of this town.

Mr. and Mrs. Ernest Barrett, and Mr. and Mrs. Campbell, Mrs. Annie Pierce, of Chester, Pa., were callers here Sunday afternoon.

Marshall Foster, is visiting friends in Cumberland, Md., for a few days.

Mrs. John Terry, Rising Sun, called on her sister, Mrs. Lawson S. Love, who is still poorly at her home here.

Mr. and Mrs. Street E. Riley, Jr., and little son Ronald, were with relatives at Quarryville over the weekend.

Mr. and Mrs. Lawson Love, Jr., spent Sunday with Mr. and Mrs. William Lawver, Port Deposit.

Mr. and Mrs. Denman Garrison, Sundayed with relatives at North East.

Robert Muldoon, and wife were callers at the home of the B. F. Caldwell.

Nancy Murray, youngest child of Mr. and Mrs. Grier Murray, of Elmhorst, Del., was given a party in honor of her 7th birthday the past week. Sixteen of her little girl friends enjoyed the party.

**DEATHS**

**GEORGE F. LOVELESS**

George F. Loveless, formerly of Chesapeake City, died at his home in Roselle, Del., on Feb. 24. Mr. Loveless is survived by his wife, Mrs. Susie F. Loveless. Interment was made in Bethel cemetery.

**MRS. ALFRED B. McVEY**

Mrs. Louella Pierce McVey, wife of Alfred B. McVey, died at her home in Elkton on Saturday, March 5, aged 79 years. Her husband and one daughter, Mrs. William McDonald, of Elkton, survive. Funeral services were held Tuesday afternoon at her late home and interment made at Kimbleville, Pa.

**CLARK BARWICK**

Clark Barwick, son of late Wm. Barwick and Elizabeth Barwick Dean, died in the Episcopal Hospital, Philadelphia, on Feb. 25, after five years' illness of Bright's Disease. Mr. Barwick was the grandson of the late Captain John and Harriet R. Clark, of Chesapeake City. The body was cremated and the ashes were strewn along the Wissahickon Drive. Mr. Barwick is survived by his wife, Jane P. Barwick, and one son, William.

**MRS. CALLIE I. PHILLIPS**

Mrs. Callie I. Phillips, widow of the late Ellis Phillips, died on Friday, February 25, at the home of her daughter, Mrs. Harold Twoson at Perryville, after an illness of about two weeks.

Mrs. Phillips was a Miss Burkins. Her first husband was the late Sheffield Potest, by whom the following children survive: Mrs. Clara Ryder of Baltimore; Mrs. Harold Twoson of Perryville, and Messrs. John Potest and Sheffield Potest, both of Baltimore.

**MRS. CHARLES B. KIRK**

Services for Bess Rogers Kirk, wife of Charles B. Kirk, of Oxford, Pa., were conducted by the Rev. G. Raymond Campbell, her pastor, the Rev. Samuel Dickey assisting, at the home of her brother, Clement P. Rogers, on Saturday afternoon, Feb. 26. The interment was made in Oxford cemetery.

Mrs. Kirk passed away on the morning of Feb. 24. Her parents were the late Dr. Ebenezer and Emma Alexander Rogers, of Oxford. There survive her husband and one brother, Clement P. Rogers.

**ORPHANS' COURT**

Bonds Approved—Caroline W. Stump, executrix of John Stump.

Accounts asked—First and final account of Alan Kirk, executor of Holliday H. Kirk; first and final account of Elmer E. Campbell, administrator of Frederica Krauss.

When a man has nothing to do he always attends to it personally.

**WOODLAWN**

A minstrel Show to be given by the young men of Hopewell M. E. Church in the Church house will be Friday evening, the 8th, at 8 o'clock.

Thursday night, the 24th, forty-five Barred Rock hens were stolen from the chicken house of Mr. and Mrs. Gilbert Simmers. The thieves came in thru the meadow, off the road leading from the R. S. Tome farm to Hopewell church.

The following Tuesday night, the first, thirty-five, Barred Rock hens were taken from the chicken house of Mr. Martin L. Thompson. Came in the wheat field that lies along the old camp meeting road, parking their car in the second field and walking thru two more.

Mr. and Mrs. Minnie Meek, of Philada., spent the week-end with her sister, Mrs. Florence McNeil.

Mr. and Mrs. Robert McKay visited his sister at Malvern, Pa., Sunday. Mr. and Mrs. Edmond Perry, of Clarksburg, W. Va., spent the week-end with her mother, Mrs. E. C. Williams.

Mr. and Mrs. J. C. Bell, of Glendon, Pa., spent Sunday afternoon with Mrs. Bell's parents, Mr. and Mrs. George Tyson.

Miss Katherine Sampson, of Tacoma Park, Md., and Mr. Chandee Astle, of the University of Maryland, spent Saturday with his home folks at upper Principio.

Rev. Arlo A. Brown and Mrs. Brown, of Madison, N. J., spent Saturday night with the Misses Abrahams. Miss Virginia Abrahams accompanied them to Salisbury, Md., Sunday morning, where the Rev. preached that night. She returned Monday afternoon and the Browns' drove on to Washington.

Mr. and Mrs. Arthur Benjamin drove down to Denton, Md., Sunday for her aunt, Mrs. Colgain, who is making them a visit; also Mrs. Benjamin's mother, Mrs. Sarah Mitchell of Churchville, Md. Mrs. Rufus Benjamin, Sr., accompanied them.

Sunday, the 27th, Miss Bruna Abrahams entertained Mr. and Mrs. Earl Baker, of the Ambler, Pa., High School, where she is the Home Economic Teacher; also Mr. and Mrs. Harry Selheimer, Misses May Arnold and Marion Carson all of Ambler, at dinner at her home at Woodlawn.

Hopewell Choir and some friends spent Friday evening, the 25th, with Mr. and Mrs. Carroll Tyson, in honor of their twenty-fifth wedding anniversary. Among the guests were Mr. and Mrs. Charles Gibson, of North East, who were married at the same time in Hopewell M. E. Church, by the late Rev. J. M. Lindale, 22 Feb., 1913.

**HEALTH SERVICE IN THE COUNTIES OF MARYLAND IN 1937**

The wide range of the health promotion and disease prevention activities carried on throughout Maryland by the County Departments of Health is indicated in a report, prepared by Dr. R. H. Riley, Director of the State Department of Health, of the work of the counties in 1937.

The activities of each county are summarized with reference to communicable disease control or prevention; the health supervision of mothers and young children; dental care of young children; the health supervision of school children; special services for crippled children; the sanitary supervision of food-handling industries, tourist, and other camps; educational activities and with respect to other duties.

The report shows that 20,924 cases of notifiable diseases were reported to the State Department of Health from the counties, and that 10,796 home visits were made by the county health officers and public health nurses to discover sources of infection and to establish the necessary protective measures to prevent the spread of the diseases. Nearly 19,000 young children were immunized against diphtheria, 8,224 persons were protected against typhoid fever and over 6,800 were vaccinated against smallpox. All protective measures of this sort were arranged in cooperation with the physicians practicing in the counties.

All parts of the State were reached by the monthly chest clinics held in cooperation with the Maryland Tuberculosis Association. Over 5,500 persons were examined at the clinics for evidence of the disease; 2,130 were added to those already under medical supervision, and 632 were placed in hospitals or sanatoria. In connection with these activities nearly 15,000 home visits were made to persons who were suffering from the disease or who had been in contact with it.

Veneral disease clinics were held in every section of the State, with nearly 5,300 new patients added to those under treatment. Over 61,000 treatments were given and over 8,000 follow-up visits to the homes of the patients.

Monthly prenatal clinics were held

**ORDER NISI**

In the Orphans' Court of Cecil County

In Re; The Estate of Maggie E. Body, deceased.

ORDERED by the Orphans' Court of Cecil County this 23rd day of February, 1938 that the sale of the properties mentioned in these proceedings, made and reported by The National Bank of Rising Sun, Executor of Maggie E. Body, be ratified and confirmed unless cause to the contrary thereof be shown on or before the 2nd day of May, next; provided a copy of this Order be inserted in some newspaper printed and published in Cecil County once in each of four successive weeks before the 25th day of March next.

The report states the amount of sales to be \$39.00.

A. C. Winchester  
Sylvester Preston  
J. Frank Blake,  
True copy, TEST:  
Jesse E. Pierson  
Clerk

**FOR RENT**

Building suitable for storing furniture. \$1.00 per month rental. Apply to M. F. Johnson, Rising Sun, Md.

**FOR RENT**

Six Room Brick Dwelling with four acres of land on Stubbs' Hill. Possession March 25, 1938. Wm. M. Pogue, Agent.

**ELECTRIC FENCE**

A Prime Electric Fence Controller will make more for you than any piece of equipment on the farm. Particulars by Walter K. White, District Agent. R. D. 2, Nottingham, Pa.

**12 DAHLIA SPECIAL**

Large blooms, good tubers. Labeled. No two alike. Order now. \$1.00. Mrs. Willis L. ELY, Rising Sun, Phone 136-S

**FOR SALE**

Several fine residential properties in RISING SUN. Also bargains in nice dwellings in Harrisville, Calvert, Lombard, Zion Bay View, Principio, North East, and Elkton. WHEELER & GRIER, Realtors, Oxford, Pa.

In 20 counties with an attendance of 1,687 expectant mothers. Child health conferences for the examination of babies and young children and for the examination of children reaching school age were also held in all of the counties, with an attendance of over 17,000 children. Nearly 53,000 follow-up visits to homes were made by the nurses in connection with these activities.

Health supervision of the older children was carried on in cooperation with the State Department of Education. Over 49,000 children in the elementary grades were given a physical examination and over 95,000 inspections were made in connection with the control of communicable disease in the schools. Services for crippled children were a part of the program in all of the counties. Dental clinics, were part of the school health work in sixteen counties.

Nearly 12,000 sanitary inspections were made of public or private property. There were 1,136 inspections of school property and 1,070 of labor, tourist and recreational camps. Over 7,600 inspections were made of foodhandling establishments, 6,411 of dairy farms, and over 2,000 of milk and milk products plants.

**FARM CREDIT ADMINISTRATION**

Acting field supervisor of the emergency crop and feed loan section of the Farm Credit Administration will hold a meeting in Elkton, Tuesday morning, March 8, to receive applications for emergency crop and feed loans for 1938. The loans will be made only to farmers who cannot obtain credit from any other source, and the maximum loan will be \$400.

Yet the sad truth is that no tyrant could harm ordinary people if he couldn't hire ordinary people to do his dirty work.

Unmistakable evidence of a yellow streak: Saying anything over the telephone which you wouldn't say to the other's face.

The dead-beat always gets a great deal more credit than he deserves.

**PROTECT YOUR HOME**

Against Windstorm, Explosion, Falling Aircraft, "Wild" Motor Vehicles, Hall, Riot and Civil Commotion, and Smoke with the

EXTENDED COVERAGE ENDORSEMENT

Do you know that for a small premium you can increase the protection afforded by your fire insurance policy to include protection against these additional hazards? The Extended Coverage is not sold separately, but only as an attachment to a fire policy.

You'll be surprised to learn for how little you can secure this needed added protection. Come in, write or telephone for full details.

**CHAS. S. PYLE**  
Insurance  
Rising Sun, Maryland  
Telephone: 1 or 89

**NORTH EAST THEATRE**

North East, Maryland

Always Comfortable

Free Parking Lot

Shows 7-11 Every Night

Saturday March 12

DOUBLE FEATURE

FRONTIER TOWN

Tex Renter

AND

ESCAPE BY NIGHT

Anne Nagel

Our Gang Comedy

Matinee—2 o'clock

Sunday March 14

THE BARRIER

Leo Carrillo Jean Parker

Tuesday-Wednesday March 15-16

MAN PROOF

Myrna Loy Franchot Tone

Rosalind Russell

Everybody Goes To The North East Theatre

Thursday-Friday March 17-18

TRUE CONFESSION

Carole Lombard Fred MacMurray

John Barrymore Edgar Kennedy

Coming:

Wise Girl, Thrill Of A Lifetime, Rosalie, Victoria The Great, Thoroughbreds Don't Cry.

SNOW WHITE AND THE SEVEN DWARFS — Mar. 24-25-26. Shows continuous from 2—11 P. M.

**WANTED**

15,000 Skunk and 5,000 Coon and Opossum Furs. Highest market price.

John Corcoran, R. D. 5, Elkton, Maryland, Phone 3F23

**Dead and Disabled**

Animals Removed

Promptly by Truck BEST CASH PRICES PAID Special price on old horses that can be removed alive. Phone Oxford 495-R-2.

HENRY B. ANDERSON, d 17-3m, Oxford, Pa.

**NOTICE TO CREDITORS**

This is to give notice that the subscriber of Cecil County, has obtained from the Orphans' Court of said county, Letters of Administration on the Personal Estate of

STEPHENS T. DENNISON

late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same, with the vouchers thereof duly authenticated, on or before the 17th day of August, 1938

they may otherwise, by law be excluded from all benefits of said estate. All indebted to said estate are requested to make immediate payment to the subscriber.

Given under hand and seal this 9th day of February, 1938.

NATIONAL BANK OF RISING SUN, Executor.

True Copy—Test:—

JESSE PIERSON, Registrar.

Never make a confidant of everybody's friends.