A REAL INVESTMENT

We know that this Oakland Sensible Six Touring Car costs less to own, operate and maintain than any other automobile built. Our customers are regularly reporting mileages from it of from 18 to 25 per gallon of gasoline and from 8,000 to 12,000 on tires.

Touring Car, $1075; Roadster, $1075; Sedan, $1650; Coupé, $1650 F.O.B. Pontiac, Mich. Additional for wire wheel equipment, $75

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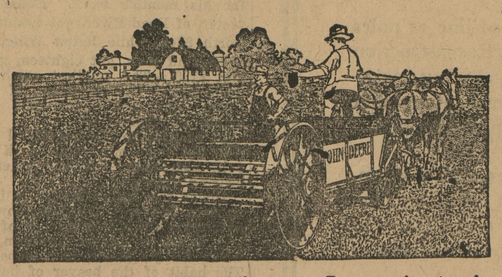

The Best Machinery Investment You Can Make

Ask any user of the John Deere Spreader, and he will tell you it is the best machinery investment he ever made—not only because it saves hard work and valuable time, but because it makes every forkful of manure count for a bigger crop yield.

Manure goes farther and does more good when you use a John Deere Spreader. You can spread manure evenly, heavy or light—no under-fertilized or over-fertilized spots.

Come in and see this spreader. We want to show you why it will do better work, why it will last longer than others, why it will cost less for repairs, and why it is easier to load and operate.

Mounting the beater on the axle of the John Deere gives you a combination of advantages you can't get in any other spreader.

Come in and know the reasons why there are so many satisfied users of John Deere Spreaders.

We Have a Machine Set Up for Your Inspection

I am needing a few more orders to complete my carload. See or call me and I will give you the carload price. Phone 88.

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H. T. JEWELL, Chestertown, Agent.

Town Building Lots and Town Properties also for sale. mar-23tf

NOTICE

February 5th, 1920.

In view of the tremendous increase in the cost of materials entering into the manufacture of gas, particularly coal and oils, this Company will be compelled to increase the price of gas from $2.00 per one thousand feet to $2.50 per thousand.

The present price we are charging to all consumers is and has been a serious loss to the stockholders of this Company.

Therefore, commencing with April 1st, 1920, the net price of gas will be $2.50 per thousand cubic feet.

All bills must be paid on or before the 10th of each month.

CHESTERTOWN GAS CO.

28 Years Experience

The Only Practi and Most Reasonable Price Dealer in the County—Granite and Marble of All Kinds.

Mark the Unmarked Grave

This is the best thing you can do in memory of your loved ones, being the last thing you can do. Take no chances, but place your order with a dealer that has learned the trade and understands every branch of it thoroughly. Don't be indifferent about this very important matter. We carry the largest stock in the county to select from.

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Phone 76. J. W. KIRBY, Prop.

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We make a specialty of insuring HAY and WHEAT, either in barns or in stacks. Remember the "HOME" is the largest American company, made so by a liberal policy. t1

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Grain, Fruit and Produce Commission Merchants

226 So. Charles St. Corner Camden St
BALTIMORE, MD.

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Fruit and Produce Salesmen—John L Corson, Thomas Cadell, Richard Stonnell

Poultry Salesmen—Robert W. Smoot W. C. Downes.

Bookkeepers — George W. Hayes and Samuel Stahley.

All under personal supervision of R Nelson Stevens. Over thirty (30) years successful experience, active up to date

References — Merchants & Mechanics First National Bank, Baltimore Trust Company and All Commercial Agencies Mixed with young blood, no slackers among us.

INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of $1,000 or Over, if Single; or $2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.

$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of $1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded $5,000, in which case Form 1040 should be used.

Residents of Maryland should file their returns with, and make payments of Income Tax to, Joshua W. Miles, Collector of Internal Revenue, Baltimore.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1099 and 1096, must be filed by every organization, firm or person who paid, during 1919, an amount of $1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

KIRBY KOAL CO

AT RAILROAD STATION

Rain or shine, snow or sleet you will see KIRBY COAL CO. wagons on the street. The weather is never too bad or too good for us to make deliveries and make no extra charges.

We give 2240 pounds of all grades to the ton.

We have also added to our other stock Automobile Tires and Tubes at a special LOW PRICE.

We have Larro and Cream of City Cow Feeds.

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WHITMAN'S CANDY.
A FINE LINE OF WRITING PAPER—all colors, all sizes.
CIGARS AND CIGARETTES.
MAGAZINES.

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The Noblest Instrument —Is An Organ—

and it ought to be in every musical home, but space and cost sometimes prohibit the installation of a pipe organ. However, an

ESTEY

two manual reed organ, built on the exact principles and measurements of a pipe organ—and used in the studios of such organists as Gibson, Dethier and others—such an instrument closely approximates a pipe organ and has everywhere given great satisfaction. It can be built to the special specification of organist and to match the design of any room. Adapted for lodges. Call and hear it.

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Steam and Hot Water Heating, Pipe and Fittings of all kinds. Stock of Terra Cotta Pipe and Fittings.

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