



War Activities Broadened

The nation's war activities have been broadened by the creation of many new national and state departments outside of Washington, requiring a large number of private branch exchanges and other telephone facilities. These have been provided by the Bell System.

Additional telephone facilities have also been supplied to permanent military establishments, such as navy yards, camps and contentments.

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Is prepared for you with seasonable Merchandise for Men, Women and Children.

YOU—MEN

KOOL KLOTH
Suits to keep you cool in the warmest weather. Made of light weight materials, in good styles to suit every taste and figure. Prices range from \$8.50 to \$12.00. Mohairs in Greys, Blues and Blacks. Prices from \$9.95 to \$15.00. How about that new Sunday suit? We can fit you. Our tailoring department makes that possible. NO CHARGE FOR ALTERATIONS. Prices from \$10.50 to \$25.00. We carry the celebrated SCHLOSS BROS. LINE SUITS FOR BOYS. We can fit your boy in a Kool Kloth Suit at a very low cost. Bring him in. Don't forget that we carry a full line of Men's Furnishings and Hats.

JUST RECEIVED

LADIES' new dresses to suit every occasion for warm weather. New taffeta dresses trimmed with georgette sleeves made in the newest creations. Prices range from \$8.50 to \$20.00. A few silk poplins, assorted colors, to sell at \$7.50. **NEW SKIRTS & WAISTS** Waists in the latest styles, made of VOILE, GEORGETTE, CREPE, CREPE DE CHENE AND SATINS. Prices from \$2.25 to \$5.50. **SKIRTS** Silk Skirts, the kind you have been looking for, we have them. Also light weight cloths to suit every fancy. **CHILDREN'S** Dresses, all styles and materials. Prices from 50c to \$3.00.

H. SACHS & SON,

Leaders in Ladies' and Men's Wear
Toulson Building Chestertown, Md.

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Owing to the increased cost of publication, the price of Every Evening advanced Wednesday, May 1st. Every Evening now sells at 2c a copy retail, and where service is made by carrier or agent price is 12c a week. Mail subscriptions are 50c a month, and \$5 a year, payable in advance. Every Evening is non-returnable with dealers and agents, and those desiring a copy of the paper regularly should place an order in advance with their dealers.

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(Exclusive in Evening Field in Delaware)
A COMPETENT STAFF OF LOCAL WRITERS CORRESPONDENTS IN EVERY TOWN IN DELAWARE NUMEROUS EXCLUSIVE DAILY FEATURES REGULARLY IN EVERY EVENING NOW 2c A COPY AND WORTH IT

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Be sure and get the BEST WORKMEN and the BEST MATERIAL. Don't waste good money on bad material. Masonry's Paints are the best on the market. We are the sole agents for a district, and are always ready to show you tile card and quotations.

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W. L. FOWLER.

Subscription to the Transcript \$1.00 per annum.

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ALL KINDS OF LUMBER

Building Materials,

INCLUDING Mill Work, Fencing Material, Siding, Flooring, Shingles, Roofing Felt of all kinds, Galvanized Iron Roofing, Lime, Hair and Cement, Putty, Glass, Builders' Hardware, Farm Gates always on hand. Give us a call.

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ROCHESTER RADIA TORS

Put up free when bought of us.

The interests in the garage business of Bacon & Jessop have been taken over by C. Arthur Bacon, the former owner.

Thanking the public for their support to the firm and trusting we may receive a portion of your trade in the future, I beg to remain,

Very truly yours,

C. ARTHUR BACON.

Dr. H. C. HUGHES, Dentist.

Local anesthetics used extracting Crowns and Bridge Work. Special attention given to children's teeth.

OLD TRANSCRIPT BUILDING, CHESTERTOWN, MARYLAND.

SAVE EXPLOSIVES FROM GARBAGE CANS

At the entrance to Mr. O. K. Quiry's striking agricultural and food exhibit at the "Over There" show in Baltimore is a garbage can with a sample of that deadly explosive nitro-glycerine standing beside it. The object-lesson taught is that in the kitchen refuse from every home in Maryland is material with which we could be fighting the Hun. So save it.

It is the fat which is valuable and it can be saved in two ways—first by keeping as much as possible out of the cans and secondly by having the rest taken care of by a reduction plant. Fat can be saved by the housewife who loyally follows the rules laid down by the Food Administration. The foremost rule is to fry as little food as possible. Boil, bake, broil or stew, so the saved grease can be shot at the foe. Never fry in deep grease.

Old-time piecrust isn't patriotic. Serve open-faced pies and use vegetable oils for cooking them instead of animal grease. Corn oil is a splendid substitute and in using it—two tablespoons to a cup of flour—you will help give a boost to a big new Maryland industry.

Save the fats from your meat. You pay for the trimmings and are therefore entitled to them instead of the butcher. Save all the scraps of fat and get the utmost use out of your cooking grease.

The more animal fats you can save the less you need to draw on the national supply. The military need is so great that the garbage from army camps is put through reduction plants and valuable war material is salvaged, where used is explained by Miss Bertha C. Roper at the Maryland Food Exhibit at "Over There."

First comes glycerine, which is the basis of dynamite and T. N. T., and the other high explosives with which armies fight.

Fatty acids are saved too, used in the cup greases which keep the motor-transport running and the big battery working. Next comes red oil, without which guns cannot be bored or automobile gears cut. And with this same red oil are scoured and woolen and cotton goods whereof the Sammie's uniforms are made. His shoes are tanned with stearic acid, which also tucks in kitchen waste, and this same article goes into the candles that light up his dugout.

TURN THE CHILDREN ON THE SLACKER ACRES

Wherever suitable garden land is available, get the children out to cultivate it—not under compulsion, as the Belgian youngsters work, but by stimulating their interest. "Camouflage" their efforts as play; Mother Earth won't mind being "kidded in a good cause" if the advice given by State Administrator Baetjer.

But make sure the child is not going to have its work wasted because the soil is barren. It would be a crime to allow a child to waste its energy trying to build a garden where there is not a proper foundation. There are various ways in which the soil's productivity can be increased—by use of well-rotted stable manure, for instance, or of commercial fertilizers. But beware the fate of a city man who wasted his summer on a garden which he thought he had fertilized with sweepings from an old macadam roadway. He had that little learning which is a dangerous thing.

In a child's garden those vegetables should be chosen which are most easily grown and produce quick returns. Children should be encouraged to grow lettuce, radishes, onions and cress, with later planting of beans, cabbage and tomatoes. These vegetables are easily grown and are best suited to small plots.

BUCKWHEAT MUFFINS.

(Official recipe.)

One cup buckwheat, one cup corn flour, four level teaspoons baking powder, one-half teaspoon salt, one egg, one and one-quarter cups milk, three tablespoons corn syrup, one tablespoon melted fat.

Mix and stir the dry ingredients, add beaten egg, milk, syrup and fat. Mix thoroughly and bake in well greased muffin tins in a hot oven for 30 minutes.

WAR HELPINGS

Unearthing enemy plots is the work of the Secret Service. Unearthing theft plots is a work of Police Service. Get busy with your spade and hoe.

Take an inventory of the contents of your garbage can. If it reveals needless waste, plan to avoid this in the future.

In the British Isles it has been figured that 100 acres of wheat provide one year's food energy for 200 persons, while the same area in potatoes will feed 420 persons. Farmers over there are being urged to plant the crops that feed the greatest number. It is up to the United States to save and ship the other foodstuffs.

America and her allies between them have ample food to go round. In the U. S. A. alone the job of seeing it does go round is left to the people; to insure fair distribution elsewhere the food controllers have had to adopt compulsory rationing with its little food cards and its long food lines.

Shake Into Your Shoes

Allen's Foot-Powder, the antiseptic powder for painful, smarting tender, nervous feet. It takes the sting out of corns and bunions. Over 100,000 packages are being used by the American, French and British troops at the front. Sold everywhere, 25c.

FALSE TEETH We pay up to \$12

for old or broken sets. Send Patent Post or write for particulars.

Domestic Supply Co., Dept. 24, Binghamton, NY

Subscription to the Transcript \$1.00 per annum.

FEDERAL INCOME TAX IN BRIEF

The Requirements Boiled Down for Busy Folks.

Returns must be filed on or before April 1, 1918.

Tax due may be paid now or on or before June 15, 1918.

If you were single and your net income for 1917 was \$1,000 or more you must file a return.

If you were married and living with wife (or husband) and had a net income of \$2,000 or more for 1917 you must file a return.

Each person's wife's income must be considered jointly, plus income of minor children.

Income of a minor or incompetent, derived from a separate estate, must be reported by his legal representative.

Severe penalties are provided for those who neglect or evade the law.

For false or fraudulent return there is a penalty not exceeding \$2,000 fine or year's imprisonment, or both, plus 100 per cent. of tax.

For failure to make return on or before April 1, 1918, fine is from \$20 to \$1,000, plus 50 per cent. of tax due.

Returns must be filed with the Collector of Internal Revenue of district in which you live.

An agent may file return for a person who is ill, absent from the country or otherwise incapacitated.

Each return must be signed and sworn or affirmed by person executing it.

Single persons are allowed \$1,000 exemption in computing normal tax.

A married person living with wife (or husband) is allowed \$2,000 exemption, plus \$200 for each dependent child under 18.

A head of family, though single, is allowed \$2,000 exemption if actually supporting one or more relatives.

Returns must show the entire amount of earnings, gains and profits received during the year.

Officials and employees are not taxable on the salaries or wages received from a state, county, city or town in the United States.

Interest on state and municipal bonds issued within the U. S. is exempt from federal income tax and should be omitted.

Interest on United States government bonds is also exempt, except on individual holdings of Liberty Bonds in excess of \$5,000 par value.

Dividends are not subject to normal tax, but must be reported and included in net income.

Gifts and legacies are not income and should not be included on the return of the beneficiary.

Life insurance received as a beneficiary or as premiums paid back at maturity or surrender of policy is not income.

Payments received for real or personal property sold is not income, but the profit realized thereon is income for the year of sale.

Amounts received in payment of notes or mortgages is not income, but the interest on such notes or mortgages is taxable income.

From the entire gross income certain allowances are made in arriving at the net income.

Necessary expenses actually paid in the conduct of business, trade or profession may be claimed.

A farmer can claim payments for labor, seed, fertilizer, stock feed, repairs on buildings, except his dwelling; repairs of fences and farm machinery, materials and small tools for immediate use.

The amount of rent paid for a farm may also be claimed as a tenant farmer's expense.

Payments for live stock are allowable if bought for resale. But if bought for breeding purposes cattle are an investment, not an expense, and cannot be allowed.

A storekeeper can claim amounts paid for advertising, clerk hire, telephone, water, light and fuel, also drayage and freight bills and cost of operating and repairing wagons and trucks.

A physician can claim cost of his professional supplies, rent office help, telephone, expense of team or automobile used in making professional calls and expenses attending medical conventions.

A dentist can claim similar items, except team or auto expense, which are not necessary in his profession.

Expenses that are personal or connected in any way with the support or well being of a person or family are not allowable.

The costs of machines, instruments, vehicles or implements that are more or less permanent in character are not allowable as an expense. They are investments.

Interest paid on a mortgage or other personal indebtedness is allowable on a personal return.

All taxes paid within the year can be taken out on a federal return, except federal income taxes, inheritance taxes and assessments for local improvements.

Losses sustained in business or through fire, storm or shipwreck or by theft, except when compensated by insurance or otherwise, are deductible.

Wear and tear of rented buildings or machinery used in business may be claimed.

You can also claim the amount paid to the Red Cross and to other charitable, religious or educational organizations to the extent of 15 per cent. of your net income.

THOMAS W. PERKINS, Inc., Office 105 Court St. Chestertown, Md. TRUSTEE and ADMINISTRATOR INVESTMENTS INSURANCE Fire and Life Your business solicited with the assurance that it will be transacted with scrupulous integrity and solely with a view to your interests.

SPEED UP! The war has made tremendous demands upon our country for every sort of material classified as RAGS, BONES GUM, IRON METAL, Etc. If you have any of this Junk mentioned phone or write, or you can haul it yourself. I will pay the HIGHEST CASH PRICES. CHAS. A. RAPHAELSON 103 E. CANNON ST., Chestertown, Maryland

HELLO! THIS IS ROSEN'S SHOE SHOP We have NEW and SECOND-HAND SHOES on hand, and will sell at lowest prices, as usual. We Also Do Repair Work. Come in and look us over. Thank you ROSEN'S SHOE SHOP, Next door to Childs.

The very next time you get to Baltimore, we'd like to have you leave your measure on our hold-over book. This does not obligate you in the least but makes it convenient should you ever wish to order by samples. We have been established in Baltimore for over 43 years.

Katz CLOTHES 211-213 E. Baltimore St., BALTIMORE, MD.

SAPOLITO Clean Up! THERE'S A TIME FOR EVERYTHING NOW IS THE TIME TO CLEAN UP!

MONEY TO LOAN. I have \$1000 of trust money to loan on mortgage. R. H. COLLINS, Trustee, a27-tf, Chestertown, Md.

INCUBATOR FOR SALE I have a 350-egg Cyphers Incubator, in first-class working order, that I will sell at a bargain. Would cost new about \$50. Is good as a new one. POLK T. BRAMBLE, m30-tf, Chestertown, Md.

THE Johns Hopkins University BALTIMORE. ENTRANCE EXAMINATIONS. State Scholarships in Engineering Courses. ENTRANCE EXAMINATIONS for the Department of Engineering, as well as for the College of Arts and Sciences, will be held in Gilman Hall, Monday-Thursday, September 15-19, 1918, beginning at 9 a. m. each day. Examinations will also be conducted by the College Entrance Examination Board, Monday-Saturday, June 17-22, in Gilman Hall, beginning at 9 a. m. These examinations are accepted by the University. APPLICATIONS FOR SCHOLARSHIPS IN THE DEPARTMENT OF ENGINEERING, established under the provisions of the Laws of Maryland, Chapter 90, 1912, will now be received. If there is more than one applicant for a particular scholarship, a competitive examination must be taken Friday, September 20, 1918, beginning at 9 a. m. Appointments will be made soon after. Each Legislative District of Baltimore city and each county of the State, with the exception of Howard and Worcester counties, will be entitled to one or more scholarships for the year 1918-1919, in addition to those which have already been assigned. In the two counties mentioned above, all the available scholarships have been awarded. Under the provisions of the Act of Assembly, the County and City Scholarships in the department of Engineering are awarded only to deserving students whose financial circumstances are such that they are unable to obtain an education in Engineering unless free tuition be granted to them. The scholarships entitle the holder to free tuition, free use of textbooks, and exemption from all regular fees. One of the scholarships in each county and each legislative district of the city carries also the sum of \$200. The expense of attendance for those who do not receive scholarships is not greater than at other Maryland institutions. Scholarships may be awarded to graduates of Loyola College, St. John's College, Washington College, Western Maryland College, Maryland Agricultural College, Mt. St. Mary's College, Rock Hill College. Two scholarships will be awarded "At Large." Applicants should address the Registrar, The Johns Hopkins University, for blank forms of application and for further information as to examinations, award of scholarships, and courses of instruction. m25-tf

NOTICE TO CREDITORS Notice is hereby given that the undersigned has obtained from the Orphans' Court for Kent County letters testamentary on the personal estate of SAMUEL WEBB MERRITT, late of said county, deceased. All persons having claims against said deceased's estate are hereby warned to exhibit the same, with the proper vouchers therefor, to the undersigned on or before the 21st day of November, 1918, otherwise they may be excluded from all benefit of said deceased's personal estate. All persons indebted to this estate must settle at once. Given under my hand this 21st day of May, 1918. LILLIAN P. MERRITT, m25-tf.

NOTICE TO CREDITORS Notice is hereby given that the undersigned has obtained from the Orphans' Court for Kent County letters of Administration on the personal estate of MRS. MARY E. W. JANVIER, late of said county, deceased. All persons having claims against said deceased's estate are hereby warned to exhibit the same, with the proper vouchers therefor, to the undersigned on or before the 30th day of October, 1918, otherwise they may be excluded from all benefit of said deceased's personal estate. All persons indebted to this estate must settle at once. Given under my hand this 30th day of April, 1918. WILLIAM JANVIER, Administrator. m4-tf

Chestertown-Elkton Bus Line, Inc. WEEK-DAY SCHEDULE GOING SOUTH. Effect May 20, 1918.

Station	A. M.	P. M.
Elkton	8:35	12:30
Cheapeake City	8:55	12:50
Coyot Corner	9:05	1:00
Bohemia Bridge	9:10	1:05
Cecilton	9:20	1:15
Fredericktown	9:30	1:25
Galena	9:35	1:30
Locust Grove	9:40	1:35
Kennedville	9:45	1:40
Chestertown	9:50	1:45

PARKER'S HAIR BALSAM A hair growth stimulant. Helps to eradicate dandruff. For Restoring Color and Beauty to Gray or Bald Hair. 25c and 50c per ounce.

WELCOME WELCOME WELCOME. If you are in need of a FARM WAGON call and examine our shop-made Wagons and DEARBORNS. Also outline of Agricultural Implements, consisting of New Idea and Steel Clover Head Manure Spreaders, C. B. and Black Hawk Corn Planters, No. 11 Oliver Sulky Plows, Walking Plows and Cultivators, No. 4 Int. and Ohio Sulky Cultivators, McCormick and Osborne Spring Harrows, Clark's Cutaway Harrows, McCormick and Thomas Crown Double Speed Mowers. American Fence and Poultry Wire. Barb and Smooth Wire and Staples. Carriage and Wagon Harness, Rope Traces, Hames, Lines, etc. All Kinds of REPAIR WORK Promptly Attended to Give us a call.

Shafer, Redmile & Co. KENNEDVILLE, MD. LANDRETH'S GARDENSEED

All Seed Are Fresh Each Year. For sale only by THE STAM DRUG CO.

Whitman's Candy ALWAYS ON SALE. The Stam Drug Co. Tolchester Company. SPRING SCHEDULE. (Weather Permitting)

SASSAFRAS RIVER LINE. In effect March 9, 1918. MONDAYS AND WEDNESDAYS. Leaves Fredericktown at 6:30 a. m., Bettorton 7:45 a. m., Worton Manor 8:45 a. m., Tolchester at 9:45 a. m. TUESDAYS AND SATURDAYS. Steamer will leave Baltimore at 2:45 p. m. on all of the above landings. Does not stop at Tolchester on Saturday. PORT DEPOSIT AND HAVER DE GRACE LINE. In effect March 11, 1918. MONDAYS, WEDNESDAYS, THURSDAYS AND FRIDAYS. Steamer leaves Baltimore at 2:45 p. m. for Tolchester, Bettorton, Haver de Grace and Port Deposit. TUESDAYS, THURSDAYS, FRIDAYS AND SATURDAYS. Steamer will leave Port Deposit at 6:30 a. m., Haver de Grace at 7:00 a. m., Bettorton 8:15 a. m., Worton Manor 8:45 a. m., Tolchester (except Saturdays) at 9:45 a. m. Beginning March 9th. Steamer Emma Giles will leave Baltimore at 8:00 a. m. and 2:30 p. m. Will leave Tolchester at 9:00 a. m. and 4:30 p. m. For further information apply to agents at different wharves, or to TOLCHESTER COMPANY, Pier 16 Light St., Balto., Md.

BONES AND BAGS. On account of the war many of our supplies of Bones have been cut off, and in order to get all the nice dry country bones possible, we have determined to pay about twice as much for dry bones as we used to pay, if they are delivered at our factory. The country bones should pick up all they can and bring them to us instead of selling them to the junk dealers. We will also pay the highest market price for good second hand Fertilizer Bags. Please communicate with us. Very truly yours, The Peerless Fertilizer Co., CHESTERTOWN, MD. Subscription to the Transcript \$1.00 per annum.