

Get Ready to Make Income Tax Returns.

With the approach of the period for filing income tax returns—January 1, to March 15, 1922—taxpayers are advised to lose no time in the compilation of their accounts for the year 1921. A new and important provision of the Revenue Act of 1921 is that every person whose income for 1921 was \$5,000 or over shall file a return, regardless of the amount of net income upon which the tax is assessed. Returns are required of every single person whose net income was \$1,000 or over and every married person living with husband or wife whose net income was \$2,000 or over. Widows and widowers and persons separated or divorced from husband or wife, are regarded as single persons.

Net income is gross income, less certain deductions for business expenses, losses, taxes, etc. Gross income includes practically all income received by the taxpayer during the year; in the case of the wage earner, salaries, wage bonuses and commissions; in the case of professional men all amounts received for professional services; in the cases of farmers all profits from the sale of farm products, and rental or sale of land.

In the making of an income tax return for the year 1921, every taxpayer should present to himself the following questions:

What were your profits from your business, trade, profession or vocation?

Did you receive any interest on bank deposits?

Have you any property from which you received rent?

Did you receive any income in the form of dividend or interest from stocks or bonds?

Did you receive any bonuses during the year?

Did you make any profit on the sale of stocks, bonds, or other property, real or personal?

Did you act as a broker in any transaction from which you received commissions?

Are you interested in any partnership or other firm from which you received any income?

Have you any income from royalties or patents?

Have you any minor children who are working?

Do you appropriate, or have the right to appropriate the earnings of such children? If so, the amount must be included in the return of income.

Has your wife any income from any source whatsoever? If so it must be included in your return or reported in a separate return of income.

Did you receive any directors' fees or trustees' fees in the course of a year?

Do you hold any office in a benefit society from which you receive income?

Answers to all of these questions are necessary to determine whether a person has an income sufficiently large to require that a return be filed, and may be the means of avoiding the heavy penalties imposed for failure to do so within the prescribed time.

A Royal Palace for Bankers.

Figures have just been given out on the cost of the new Federal Reserve Bank building in New York. These figures are presented in a reply by the Reserve Bank to the Overman resolution in congress calling for information as to the alleged "amazing waste of public money."

In this report it is shown that the New York Reserve Bank is now spending for a banking palace more money than the United States Government has ever appropriated in any one year for the last twenty years, for public buildings, including custom houses, court houses and post offices for all our 48 states.

This royal palace of banking is to cost more than \$25,600,000. It is to cost more than the combined cost of the White House and the Treasury Buildings at Washington, and the state capitols of a dozen states of the Union. It is to be luxurious and lavish in its appointments in its marble and brass trimmings, its gymnasium, its club quarters, its baths, its dining rooms.

The fees to be paid to the architects and engineers are to exceed \$1,000,000. The foundation cost alone is reported to exceed \$1,800,000.

We are told by the Baltimore Manufacturers' Record that at a time when the New York Reserve Bank was being authorized to spend over \$25,600,000 for this luxurious palace of banking, the total amount of money which six of the twelve Reserve Banks were lending in eighteen states, including all of the New England states, the states of New York, New Jersey, Delaware, Pennsylvania, Maryland, Virginia, West Virginia, Ohio, Kentucky, North Carolina, South Carolina, Arkansas, the greater part of Missouri and parts of Illi-

nois, Indiana, Tennessee, and Mississippi, and "agricultural and livestock" loans amounted to only \$17,167,000, or scarcely two-thirds as much as the sum appropriated for the palace of banking in New York by the Federal Reserve Bank of that city.

The Chronicle gives as apt criticism on this construction the comment of the Manufacturers' Record:

"These facts, which have been taken from the official report of the Federal Reserve Board are indicative of the spirit which has prevailed in the management of the whole Federal Reserve System, from the Board in general control in Washington, nearly, if not all, of the Federal Reserve Banks in twelve cities of the country. Some of the Federal Reserve Banks have perhaps had wiser management, but they are a part of a system which has well nigh wrecked the universe financially; and what else could have been expected under a management which permits such amazing extravagance at a time when the business interests of the country have been driven to the worst commodity panic in the world's history? The reckless extravagance and wild waste of the people's money in this royal palace or temple of banking can be appreciated from the simple statement that its cost probably far exceeds the cost of any royal palace for emporor, czar, or king, sultan or oriental prince or potentate in all the world's history.

"The criminal folly of building such a structure at the present time in which to house the New York Federal Reserve Bank only serves to demonstrate the unfitness of every man who is a member of the New York Bank Board of the Federal Reserve Board at Washington who has approved, or who has even failed to disapprove of this vast expenditure."

—Augusta Chronicle.

Public Health Institute in Columbia.

Columbia, Dec. 31.—The prospects are for a large attendance upon the Public Health Institute to be held in Columbia January 9 to 14. This is the first school of its kind held in the United States outside of the city of Washington, and hundreds of physicians and others interested in public health have been going to Washington heretofore for the same class of instructions that will be given in Columbia.

The sessions will be held in the Town Theatre, which is conveniently located, and all the preparations have been completed. There will be a special division of the subjects for the women workers who will attend and it is expected that they will constitute a large portion of the Institute.

Dr. J. Adams Hayne is the director of the division, but the actual preliminary work has been done by Dr. C. V. Akin, who is very much pleased over the prospects.

Some of the subjects which will be discussed in all of their phases will be tuberculosis, child hygiene, nutrition, communicable diseases, administrative problems, medical social work and related matters. There will be some important speakers on the program daily and the institute is sure to do a vast amount of good at this time.

Columbia is one of the 20 cities in the United States in which these institutes are to be conducted during the year, and this city is in the institutional center for North and South Carolina and part of Georgia. While there are many public health workers who are interested in one or more branches of the great forward movement, yet there are few who have ever had the opportunity to have all branches of the work presented in this manner, and the Institution in Columbia offers them an opportunity.

NOTICE.

All persons are hereby warned not to hunt or trespass in any way whatsoever on the land of W. Luther and Ben Jones, and all hunting privilege previously given by Dr. B. F. Jones is hereby withdrawn. The law will be enforced to the limit against trespassers.

MARIAN H. CHILDRESS,
Guardian.

Jan. 4-4t.

NOTICE.

Notice is hereby given that the firm of Yonce & Mooney of Edgefield, S. C., was dissolved January 1, 1922 and the undersigned will not be responsible for any debts contracted in the name of the said firm.

W. P. YONCE,
Edgefield, S. C.

January 3, 1922.

J. S. BYRD

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A Brand From the Burning

By REV. GEORGE E. GUILLE

Extension Department, Moody Bible Institute, Chicago.

TEXT.—And he said unto Jesus, Lord, remember me when thou comest into thy kingdom. And Jesus said unto him, Verily I say unto thee, Today shalt thou be with me in paradise.—Luke 23:42, 43.

There is a fountain filled with blood
Drawn from Immanuel's veins,
And sinners plunged beneath that flood
Lose all their guilty stains.

The dying thief rejoiced to see
That fountain in his day—

Centuries before the cross it had been written of the Lord Jesus, "He was numbered with the transgressors". We can understand the shame of crucifixion with criminals, but the deeper shame of His taking the place of criminals is beyond all mortal ken. But, "for the joy that was set before him" He



"endured the cross," and here we are permitted to see Him tasting a little of that joy before the cross is accomplished. He is to have some spoils of His death before that death occurs.

How different the characters that appear in Scripture as the subjects of God's grace. They range from the very best of men, like Nicodemus and the Italian Centurion, down to the lowest of the vile, like the one before us now. It would be difficult to find a man in deeper depths of depravity than this thief. Not only condemned to die an ignominious death on account of his crimes but while standing in the very doorway of death, he reviled the Son of God. But, low as he is, he is not beyond the reach of the grace and love displayed in that central cross. He is just the one in whom they can manifest their triumph.

A ray of divine light entered that darkened soul and disclosed his own lost estate and the glory of that Person hanging by his side. The light of that Presence has searched him through. A sinner in the presence of the Savior! The usual result! He confesses his sin, owns the justness of his condemnation and the spotless humanity of the Lord Jesus, bears this testimony in the face of the hostile world, which, led by its prince, is gathered there to reproach God's Son.

And thus, a self-confessed sinner, he turns to Jesus with a prayer that is at once a cordial for that faltering heart: "Lord remember me when thou comest into thy kingdom."

He has seen it all! Has seen that this is the long-promised Messiah, and that though now He is dying yet He must come back into His kingdom, according to all the prophets.

And this dying Messiah is a Savior, for he could not be ignorant of the meaning of that name: "Call his name Jesus for he shall SAVE." A sinner with nothing but sin as his claim, has cast himself upon the Savior. With what result?

When did any sinner, malefactor or moralist, turn to Jesus and not receive far more than his faith dared expect?

Far beyond the request of the poor dying man does the Lord Jesus go, as always in His delight to save, and, in effect, He said: "I'll do far better for you than that. You have not to wait until I come back again. 'Verily I say unto thee, Today shalt thou be with me in paradise.'" The believing sinner has passed from death unto life and the Savior's soul is glad!

No questions are asked, no words of reproach are uttered, no reference made to the recent blasphemy, no conditions are imposed. Without works, except bad ones, without external rites of any kind, the dying thief is snatched from the jaws of death by the Savior's eager hands. This is His glory! He is seeking to save, and waits only for the look or the cry of faith from the sinner that has learned his need of Him.

What a miracle of grace! A man wholly unfit to live on earth is in the twinkling of eye, without question or condition, made fit to associate with the Son of God in paradise. And He is the name wonderworking Savior today, unchanged and unchanging. None of His power to save is lacking. Still He seeks and still glories to save. O soul, give Him a chance with you.

Men like to say of this story of a sinner saved at the gates of death: "There was one such case that none might despair, but only one that none might presume." Let us rather say that it is just a pattern case of salvation, outlined in the clearest possible way in connection with Jesus' cross, so that wherever the story of the cross should be told, this story of what happened there must be told too. It is God's own story. God help men to hear!

Union of Prayer.

From the day of Pentecost, there has been not one great spiritual awakening, in any land, which has not begun in a union of prayer, if only two or three. No such outward, upward movement has continued after such prayer meetings have declined; and it is in exact proportion to the maintenance of such point and believing supplication and intercession that the world of the Lord in any locality has had free course and been glorified.—Dr. A. T. Pierson.

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