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Handkerchiefs

We have a pretty selection of **Plaid Skirtings**

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Come here for your

Embroidery Thread

to do your Christmas handiwork. We have all kinds and colors. We solicit your patronage.

Alderman's!

INCOME TAX PHASES OF MUCH INTEREST

What The New Law Says—Considerable Increase in the Exemption allowed Men of Moderate Means.

An official synopsis of features of the federal income tax law has been furnished to The News and Courier by David H. Blair, commissioner of internal revenue, his purpose being to answer the questions which are most frequently asked.

Probably the most important change affecting the man of moderate income is in the exemptions. Under the 1921 act a married man with a net income of \$5,000 and less is entitled to an exemption of \$2,500. Under the revenue act of 1918 this exemption was limited to \$2,000. The revenue act of 1921 also provides for each person dependent upon the taxpayer if such person is under eighteen years of age or incapable of self-support because mentally or physically defective—an exemption of \$160. The exemption under the revenue act of 1918 was \$200 for each such dependent. Thus, a married man with two dependents whose net income for 1921 was \$5,000 will pay this year a tax of \$68, compared with \$104 on the same income for 1920.

The exemption of \$2,500 applies also to the head of a family whose net income for 1921 was \$5,000 or less, an increase of \$500, compared with the 1918 act. A head of a family, as defined by present treasury regulations, is "a person who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, or whose right to exercise family control and provide for those dependents is based upon some moral or legal obligation."

The normal rate of tax, 4 per cent on the first \$4,000 of net income above the exemptions, and 8 per cent on the remaining net income, remains unchanged. This applies to citizens and residents of the United States. Alien non-residents are taxed to the full 8 per cent on income received from sources within the United States. Non-resident aliens are allowed only a single personal exemption of \$1,000. To overcome the disparity in the amount of normal tax in the case of two taxpayers, one of whom is just within the lower \$2,000 exemption bracket being just within the higher \$2,500 exemption the act provides that the reduction of the personal exemption from \$2,500 to \$2,000 shall not operate to increase the tax, which would be payable if the exemption were \$2,500, by more than the net income in excess of \$5,000. For example, a married man or head of a family has a net income for 1921 of \$5,100. Assuming that he has no dependents, his tax, if he were allowed only the \$2,000 exemption, would be \$120.45. Under the benefits of the above provision, however, his tax is \$110.4 per cent on the amount of this taxable income of \$2,000, or \$100, plus

the amount by which his net income exceeds \$5,000.

Many inquires are received relative to the surtax rates. Taxpayers in the preparation their returns should be careful to note that the surtax rates for the calendar year 1921 remain unchanged. The surtax rates on incomes for 1921 range from 1 per cent on the amount of net income between \$5,000 and \$6,000 to 65 per cent on the amount of net income in excess of \$1,000,000. For the calendar year 1922 and each calendar year thereafter, the surtax ranges from 1 per cent on the amount of net income between \$6,000 and \$10,000 to 50 per cent by which the amount of net income exceeds \$200,000.

Returns are required of every single person whose net income for 1921 was \$1,000 or over, every married person not living with husband or wife whose net income was \$1,000, and every married person living with husband or wife whose net income was \$2,000 or over. Every person whose gross income for the year was \$5,000 or over must make a return, regardless of the amount of net income. This requirement was not required in the Revenue Act of 1918. Every married couple living together must make a return, either separate or joint as desired, if their aggregate net income was \$2,000 or over, or if their aggregate gross income was \$5,000 or more.

Gross income includes practically every dollar the taxpayer received during the year 1921. Net income is gross income less the exemption and deductions specifically provided for by the act.

The period for filing returns is from January 1 to March 15, 1922 when made on the calendar year basis. If the taxpayer makes his return on the fiscal year basis the return must be filed on or before the fifteenth day of the third month following the close of the fiscal year. Non-resident aliens must make return on or before the fifteenth day of the sixth month following the close of the fiscal year, or if the return is made on a calendar year basis on or before June 15.

The commissioner of internal revenue may grant a reasonable extension of time for filing returns. Except in the case of taxpayers who are abroad no such extension shall be for a period of more than six months. The return must be filed with the collector of internal revenue for the district in which the taxpayer lives or has his principal place of business. If the taxpayer has no legal residence the return must be filed with the collector of internal revenue at Baltimore.

This year, as last, the tax may be paid in full at the time of filing the return or in four quarterly installments, due on or before Mar. 15, June 15, September 15 and December 15. If any installment is not paid when due the whole amount becomes due and payable upon notice and demand from the collector. The penalty for failure to file a return or pay the tax within the time prescribed is a fine of not more than \$1,000. For "wilful refusal" to make return or pay the tax on time the penalty is a fine of not more than \$10,000 or one year's imprisonment, or both, together with the cost of prosecution.

ATTEMPT ESCAPE AT PENITENTIARY

Find Prisoners Hiding Beneath Roof of Tuberculosis Hospital With Large Supply of Food.

Columbia, Dec. 5.—An attempt at escape from the State prison was nipped this morning when the hiding place of Harry Gates, of Marlboro county serving a five-year sentence, and C. D. Cooper, a life-terminer from Spartanburg county, was discovered beneath the roof of the tuberculosis hospital at the penitentiary. In the search for the two men, the method by which Jack Fields, who escaped from the prison last week, made his getaway was uncovered.

Cooper and Gates were found to be missing yesterday afternoon, when a brother of the former called at the penitentiary to see him. When Cooper could not be located a check of the prisoners was made and Gates likewise was discovered absent. A heavy guard was placed on the walls and extra lights illumined them. Persistent search yesterday afternoon failed to locate either of the fugitives.

Prisoners remembered seeing the two men very much interested in the tuberculosis hospital, which has a double roof, a gabled roof over a flat roof. While searching through the building this morning, W. S. Hunsley guard found a cleverly concealed hole cut into the roof, and, climbing down, discovered Gates and Cooper hiding between it and the ceiling. The two prisoners had a sufficient supply of canned goods and water to last them for a week. They intended, it is believed, to emulate the example of Fields, and when the extra guards were relieved, after a few days, escape over the walls on a dark night. They were found with strands of hemp twine, from which they were weaving a rope.

While engaged in the search for Gates and Cooper, the guards sounded the earthing flooring of a small machine shop in the prison; a portion of it gave forth a hollow sound. It was found that a hole had been cut through the flooring into an aban-

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If you are spending too much money and want to turn over a new leaf, we will aid you to become a saver.

If you see an opportunity for the further development of your business, and the matter of finances bothers you, we may be able to remove the obstacle from your path.

If you are considering an investment and are a little doubtful of its wisdom, our advice may prove of value to you.

If you have an opportunity for any kind advancement, and feel any degree of hesitancy, perhaps a suggestion from us will remove your doubts, one way or the other.

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SUMMONS FOR RELIEF

The State of South Carolina, County of Clarendon, Court of Common Pleas. Copy Summons for Relief. (Complaint Served) Palmetto Fire Insurance Company, and DuRant, Floyd & Horton, Inc., Plaintiffs, against Martin Benbow, Defendant. TO The Defendant—Martin Benbow. You are hereby summoned and required to answer the complaint in this action, of which a copy is herewith served upon you, and to serve a copy of your answer to the said complaint on the subscribers, DuRant & Ellerbe, at their office, in Manning, South Carolina, within twenty days after the service hereof, exclusive of the day of such service; and if you fail to answer the complaint within the time aforesaid, the plaintiff in this action will apply to the Court for the relief demanded in the complaint.

Further take Notice: That the Summons and Complaint in the above styled action were filed in the office of the Clerk of Court for Clarendon County, South Carolina, on the 22nd day of November, 1921. Dated Nov. 17, A. D. 1921. DuRant & Ellerbe, Plaintiff's Attorneys. 47-31-c

NOTICE State of South Carolina, County of Clarendon. In The Probate Court. Order. In Re-Estate of Melvina Griffin, minor. To Robert M. Griffin: It appearing to the Court that you have removed beyond the limits of the State of South Carolina, for more than ten consecutive months, you will therefore TAKE NOTICE that you are hereby required to appear, in person, before the undersigned Judge of Probate, on the 23rd day of January, 1922, at the hour of 12 o'clock Noon, to give an account of all your actings and doings as guardian of the Estate of Melvina Griffin, minor. IT IS FURTHER ORDERED, that you do show cause before me at the said time and place why the Letters of Guardianship heretofore issued to you should not be revoked on account of your change of domicile to a place beyond the bounds of this State. GIVEN under my hand and seal of the said Court at Manning this 21st day of November A. D. 1921. J. M. Windham, Judge of Probate, 47-61-c. For Clarendon County, S. C.

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NOTICE

Notice is hereby given by the undersigned that Certificate of Deposit No. 11 in the First National Bank of Manning for \$1156.20 has been destroyed or lost, and that application will be made to The First National Bank for a new Certificate of Deposit on Thursday, the 15th day of December, 1921, at 10 o'clock A. M. Paxville School District No. 19. By H. J. TISDALE, Chairman Board of Trustees. L. L. WELLS, County Treasurer. Dec. 14-pd.

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