



THE MOREHEAD INDEPENDENT (Official Organ of Rowan County)

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ADVERTISING RATES MADE KNOWN UPON APPLICATION



Declaration Of Estimated Tax

How To Fill Out The Forms

Certain taxpayers are required by law to make a declaration of estimated income and victory taxes for 1944. Persons who are not outside of the continental United States on April 15, 1944, must file their declarations on or before that date, except that certain

farmers may elect to wait until December 15, before they file. The taxpayers who file are those that are not kept up to date on their income tax payments by withholding from wages. They owe additional tax either (a) because their wages are not subject to withholding or are high enough so that they are subject to tax rates that are higher than the withholding tax, or (b) because they have other income—such as rents, dividends, interest, or profits from property or stock transactions—from which no tax is with-

held. After the close of the year, an annual income and victory tax return shows the actual figures of income, deductions, tax liability, and payments for the year.

The form on which the declaration of estimated tax for 1944 is to be made, Form 1040-ES, is a short slip 3-3/8x8 inches, and is the only form that needs to be filed by the taxpayer. Copies of the form have been mailed to all persons who filed declarations for 1943, together with two alternative work sheets furnished for their convenience. Other persons may obtain forms from any Collector of Internal Revenue upon request. The taxpayer needs to use only one of these work sheets, whichever may be the one best suited to his circumstances, and should retain it for his personal record.

Filing out the work sheet is a process similar to the making of a regular return, except that it deals with estimates instead of actual figures. There is first estimated the total of all income which may be received in 1944, based on past experience in regard to salary, interest, dividends, rentals, sales, etc., and future probabilities.

The approximate amount of tax due on that income is then determined. In a short-form work sheet it is necessary only to enter the amount of estimated total income from all sources, including the net profits from farming and other business, deduct an allowance for the personal exemption status, and insert the appropriate amount of income tax as shown in the table on the back of the form. This form has no entries for deduction of expenses, since the income taxes (normal tax and surtax) indicated in the table were computed after making allowance for average deductions, such as interest, taxes, and contributions, approximating 8 percent of the net income after deduction for personal exemption. In order to give effect to these deductions without actually showing them in the form, the amounts used for personal exemption and credit for dependents are increased, so that they are larger than the figures used for the regular return, but the Bureau of Internal Revenue has approved their use for the making of estimates.

In determining the victory tax, there is deducted from the total income a specific exemption, and a tax of 3 percent of the balance is computed and entered in the proper space. The total of the income tax plus the victory tax is then entered in line 1 on the face of the declaration.

An alternative form of work sheet is intended for taxpayers whose probable income is over \$10,000, and for those with smaller incomes who expect to have unusually large deductions or who otherwise desire to make a more detailed computation of their tax. This work sheet permits an estimate of each separate item of the

(Continued on page 3)

NOTICE OF DELINQUENT 1943 TAXPAYERS

The following 1943 tax bills upon which there is real estate will be offered for sale at the Courthouse door at Morehead, Kentucky, Monday, May 1, 1944, at 10:00 o'clock a.m.: W. H. CARTER, Tax Collector

Table with columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Lists taxpayers in Morehead District No. 1 with their respective tax amounts.

Table with columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Lists taxpayers in HOGTOWN DISTRICT NO. 3 with their respective tax amounts.

POZOLUTELY! We Sell Ice Just Call 71 Morehead Ice & Coal Company

Hello Folks! FLEMINGSBURG HATCHERY SPEAKING... Inviting you to visit us at our new location at 254 E. Water St. It has been a privilege and a pleasure to serve you. Phone, Write or Call 168 FLEMINGSBURG HATCHERY "The Pioneer Hatchery of Fleming County"

COURTESY - EFFICIENCY - SAFETY Those three features, coupled with the promptness which has become synonymous with "flash" service, is the reason Curt's Transfer is first choice for hauling and delivery service. State Moving Permit 631 CURT'S TRANSFER J. R. WENDEL Owner C. & O. Pick-up And Delivery Phone: 99 and 258 "U Need Us Every Move U Make"

for Economical Transportation CHEVROLET SERVICE SALES Genuine Chevrolet Parts and Accessories Experienced Mechanics 24-Hour Wrecker Service MIDLAND TRAIL GARAGE

ATHLETE'S FOOT I MADE THIS TEST I learned the germ imbeds itself deeply. Requires a penetrating fungicide. Many liniments are not strong enough. I got a one-ounce test bottle Te-o solution. Its 90% alcohol increases penetration. REACHES MORE GERMS Feel it take hold. Get the test size Te-o at any drug store. Today at C. E. BISHOP DRUG COMPANY

Professional Cards DR. M. F. HERBST Dentist OFFICE HOURS: PHONE NO 8 TO 5 327 Second Floor Consolidated Hardware Building MOREHEAD, KENTUCKY Lane Funeral Home Funeral Directors Ambulance Service Phone: 91 (Day), 174 (Night)

DR. D. DAY Jeweler - Optometrist 159 WEST MAIN STREET WOLFORD Insurance Agency GENERAL INSURANCE See us for rates on your automobile and truck insurance.

Table with columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Lists taxpayers in FARMERS DISTRICT NO. 2 with their respective tax amounts.

Table with columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Lists taxpayers in HOGTOWN DISTRICT NO. 3 with their respective tax amounts.

(Continued on Page Three)

(Continued From Page Two)

Table with 3 columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Lists various taxpayers and their amounts.

Table with 3 columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Continues the list of taxpayers and their amounts.

and a detaining fee of 6% of the tax and penalty.

The purchaser of a delinquent tax bill will be issued a certificate of delinquency which becomes a lien upon the real estate described on the face of the tax bill.

W. H. CARTER, Tax Collector

General Plans

(Continued from page 1)

and will as far as possible deal with our own plans for the future under the guidance of our leaders whose responsibility it will be to carry on through this difficult period.

"Because of difficulties beyond our control, it is impossible to publish in detail the shortened program which is being prepared. Practically all sessions will be held on the university campus.

"It is strongly advised that rooms be obtained in advance. There will be little chance of procuring a room after arriving in Lexington.

Dr. Walter H. Judd, a member of Congress, will be a speaker at the general session Friday evening, April 14.

TAX DECLARATION

(Continued from page 2)

income and allowable deductions, with an exact computation of the tax upon the resulting estimated net income, after allowance for personal exemptions and credit for dependents.

The law also permits taxpayers to estimate the tax by computing LET HELM HELP INCREASE YOUR POULTRY PROFITS

AMERICAN heaviest laying strains - Officially pullorum tested - 20 years Contest winners - Official world records - Government Approved - Hatching year around. HELM'S HATCHERY, PADUCAH, KENTUCKY

Advertisement for Baby Chicks, featuring a picture of a chick and text: 'Baby Chicks... All leading breeds...'

Table with 3 columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Lists various taxpayers and their amounts.

Table with 3 columns: Tax Bill No., Taxpayers Name, Amt. of Tax Due. Continues the list of taxpayers and their amounts.

These tax bills (tax claims) are subject to the addition of a 6% penalty, the cost of advertising, \$1.00 sheriff's fee.

Absenteeism in the home can be as serious a problem as it is in the war plant.

CLASSIFIED ADS - WANT AD RATES: (Payable in Advance)

LOST OR STOLEN BOY'S BICYCLE, red, trimmed in white. Front mudguard missing; two padlocks on spring of seat.

FOR SALE LOT, located in West Morehead, 40 feet by 135 feet. Good residential section.

LOST A DARK BLUE POUNTAIN PEN, Parker 51, with sterling silver cap.

NOTICE RAY E. WRIGHT, Graduate Auctioneer, conducts auction sales.

FOR RENT 2 UNFURNISHED APARTMENTS, See or call Orear Caskey, Phone 33 or 9108.

FOR RENT EIGHTY-SIX ACRE FARM, with new 8-room house, to a man with teams and tools. Good proposition to right man.

it on last year's income at this year's rates and exemptions, provided the payments are made on time. Amended declarations may be filed on or before any installment date up to December 15.

In 1945, ceiling prices were put on liquor, meals at inns, and provender for horses in So. Carolina.



From where I sit... by Joe Marsh

Sometimes 13 Is a Lucky Number

Dad and Ma Hoskins never did like to brag on their children; but they've raised thirteen of 'em and every one a credit to the community.

Joe Marsh

© 1944, BREWING INDUSTRY FOUNDATION - DISTRICT COMMITTEE HENRY D. FRANCE, State Director, 1323 NORTON BLVD., LOUISVILLE

Advertisement for WILLARD COAL COMPANY, featuring text: 'IT'S AN AWFUL JOB TO REMOVE SLATE AND CLINKERS FROM A STOVE OR FURNACE ON A COLD MORNING...'

AUCTION SALE

On The Premises Owned by Ollie Caskey Known as the H. M. Turner Store Bldg. ON WEST MAIN STREET MOREHEAD, KENTUCKY

Monday, Apr. 17 -:- 10:00 A. M.

I will offer for sale to the highest bidder the following personal property:

- 1 - 2 Pc. Living Room Suite, Maple
1 - 2 Pc. Bedroom Suite, Maple
1 - 5 Pc. Breakfast Set
1 - Iron Bed Springs and Mattress
1 - Utility Cabinet
1 - 3 Pc. Bedroom Suite, Mahogany
1 - Maple Writing Desk and Chair
1 - Cook Stove, Used Six Months
1 - Child's Desk and Chair
2 - 9 x 12 Rugs, Cloth and Mat
2 - Pieces of Linoleum
1 - Maple Bedroom Chair
1 - Cedar Chest
1 - Living Room Chair
1 - Electric Floor Lamp
1 - Westinghouse Refrigerator
1 - Maytag Washing Machine
1 - Oliver Typewriter
9 - White Window Shades, used 2 mo
1 - Lot of Pictures
1-Lot of Dishes
1 - Lot of Cooking Utensils
5 - All- Wool Blankets
2 - Nice Pillows

A Lot of Other Items Too Numerous To Mention. Terms: Cash Before Goods Are Moved From the Premises. Sale to Be Held Rain or Shine.

ED F. HINTON, Auctioneer

S. T. BRANHAM, Owner

# SOOP NEWS

Miss Ella Florence Alfrey spent Saturday in Mr. Sterling.

Mr. Warren Lappin was in Frankfort Wednesday on business.

Mrs. Ray Becknell, of Booneville, spent last week-end with Mrs. Roy Caudill.

Mr. Clell Bruce, of Dayton, Ohio, spent last week-end with his family here.

Mr. and Mrs. Ova Black, of Mr. Sterling, visited relatives in Morehead last week-end.

Mr. C. L. Long, of West Liberty, visited Mr. and Mrs. O. P. Carr on Sunday and Monday.

Mrs. Cecil Landreth is spending a few days with her husband in Knoxville, Tennessee.

Mrs. R. H. White, of Stanton, is visiting Mrs. Telford Gevedon and Miss Mary Hazelwood.

Mr. and Mrs. Earl Rose, of Olive Hill, were Sunday guests of Mr. and Mrs. C. F. Kessler.

Mrs. Henry Hall and Mr. Ed Hall, of Muncie, Indiana, spent the week-end with Mrs. Ed Hall and family.

Mrs. Wallace Fannin is spending several days with her husband at Camp Stewart, Georgia.

Mr. Holly Crosthwaite, of Dayton, Ohio, visited his family in Morehead last week-end.

Mr. Wathan Gullett, of Harrison, Tennessee, was the guest of his family last week-end.

Mrs. Matt Hall, of Muncie, Indiana, spent the week-end with her mother, Mrs. Rosa McClan.

Mrs. C. Z. Bruce, Mrs. Herbert Elam and Mrs. Austin Riddle were visitors in Lexington Friday.

Mr. and Mrs. A. J. Sharnoberger will leave Saturday for a visit with relatives in Nashville, Tennessee.

Mr. and Mrs. Creed Patrick, of Muncie, Indiana, visited their parents in Morehead last week-end.

Miss Yvonne Lyon, of State University, Lexington, was the guest of her family last week-end.

Miss Katharine Powers, of Olive Hill, spent the week-end with her parents, Mr. and Mrs. J. H. Powers.

Mrs. J. L. Keeterson, of Dawson Springs, arrived Wednesday for a

visit with Dr. and Mrs. M. F. Herbst.

Rev. and Mrs. Charles Dietze attended a monthly ministers' meeting in Lexington Monday and Tuesday.

Mrs. Prentiss Bach and son, Ronnie, returned home Monday from a visit with her husband in Louisville.

Mrs. Charles Jennings and son, Charles Henry, of Arlington, Va., were guests of relatives here last week-end.

Mrs. Charles Purvis and daughter, Linda Lou, of Dayton, Ohio, visited Mr. and Mrs. Frank Purvis last week-end.

Mrs. Callie Caudill was the guest of her brother, Mr. J. S. Martin, and family, of Ironton, Ohio, last week-end.

Mr. and Mrs. James Clay and children, William Earl and Peggy, and Mrs. O. F. Carr were guests in Lexington Saturday.

Mr. Richard Montjoy, Sr., of Montgomery County, was the Sunday guest of Mr. and Mrs. Richard Montjoy, Jr., and family.

Dr. N. C. Marsh visited Mrs. Marsh and daughter, Mary Frances, at the Good Samaritan Hospital, Lexington, last week-end.

Mr. and Mrs. Boone Caudill, of Louisville, visited Mr. and Mrs. D. B. Caudill last week-end.

Miss Bettie M. Robinson returned to her home in Campbellsville Wednesday from a week's visit in the home of Mrs. C. E. Bishop.

Bill Batson left Wednesday for Lexington, where he will undergo a dental operation at the good Samaritan Hospital this week.

Miss Mildred Blair and Cadee Charles Blair visited Mr. Harlan Blair in Norton's Infirmary, Louisville, several days this week.

Mrs. W. T. Hinton and son, Tommy, returned to Dayton, Ohio, Sunday from several weeks' visit with Mr. and Mrs. Drew Evans.

Lieutenant Paul J. Reynolds, of Tampa, Florida, is spending a 15 days' furlough with his wife and with his mother, Mrs. James Clay.

Misses Hildreth, Maggard, Christina Powers, May Carter and Christine Hall, of Logan, W. Va., were guests of their families last week-end.

Mr. and Mrs. Gordon Millard, of Huntington, West Virginia, arrived Wednesday for a visit with Mrs. Millard's mother, Mrs. W. C. Banks, Sr.

Miss Patricia Caudill returned Sunday to Ohio State University, Columbus, from a few days' visit with her parents, Mr. and Mrs. D.

B. Caudill.

Mrs. C. C. Mayhall and daughter, Lucille, left today for several days' visit with Mrs. Mayhall's mother, Mrs. John M. Waggener, of Louisville.

Lieut. and Mrs. Paul Sparks, of Monroe, La., are visiting Mrs. A. L. Miller this week. Lieutenant Sparks has just completed his training in navigation.

Sergeant George Bennett, of Norfolk, Va., and Miss Dorothy Adeock, of Knoxville, Tenn., visited Mr. and Mrs. A. J. Sharnoberger last week-end.

Mr. and Mrs. Herbert Moore and child and Mr. and Mrs. Bryant Kassic, of Moore's Ferry, were dinner guests of Mrs. Stella Crosthwaite Monday evening.

Mr. and Mrs. A. C. King and son, Tommy, of Richmond, were guests of Mr. and Mrs. W. J. Sample Sunday. Mr. King is employed in defense work in Knoxville, Tenn.

Mrs. J. D. Outts is spending this week with relatives in Monticello.

Mrs. Outts is from Canada and has been the guest of her daughter, Mrs. M. C. Croseley and Mrs. L. E. Blair, for several weeks.

Lieutenant Sam Bradley, Jr. left Sunday for Chicago from a visit with his parents, Mr. and Mrs. Sam Bradley. The son, Phillip, of Dayton, Ohio, also was their guest last week-end.

The young ladies' Sunday school class of the Christian Church, had an Easter breakfast at 7:30 Sunday morning after Sunrise Services in the basement of the Christian Church, 38 members were present.

Dr. C. C. Mayhall attended the State dental convention in Louisville last week. He was accompanied here by Dr. C. P. Mayhall, who spent several days with him before returning to his home in Harlan.

Mr. J. F. Hackney had returned from a visit with his daughter in Washington, D. C. Mrs. Hackney remained in Washington to be with her daughter, Maude, who has been quite ill for several weeks.

Miss Elaine Lyon will entertain several of her friends with a hike on Friday evening. Those invited for the hike are Ned Steiner, Sonny Allig, Meryl Fair, Janet Patrick, Don Batson and Edward Fannin.

Mrs. Don F. VanLew, who has been the guest of her daughter, Mrs. Edward Steiner, for the past

week, left Tuesday for a visit with relatives in New York City. Mrs. VanLew will return to Morehead for a few days before going to her home in Gary, Indiana.

Mrs. D. B. Cornette had a dinner guests Sunday. Mrs. and Mrs. Lindsey Caudill and daughter, Janice; Mr. and Mrs. Roy E. Cornette and daughter, Margaret Sue; Mr. and Mrs. J. L. Boggs and son, Jimmy; Mrs. Paul Combs and daughter, Mary Carolyn; Mr. and Mrs. J. M. Cassidy; Mrs. Astor Collins and son, Mickey; Mrs. E. Hogge and Forest Cornette.

given Thursday, April 27, 2 p. m., room 22 of the Administration building. Due to the war situation it is extremely important that the test be taken at this time.

With the exception of students in the A.S.T.P. the test should be taken by all premedical students who have not already taken it. The test has been adopted by the association as one of the normal requirements for admission. It measures one's ability to learn material similar to that which he

will have in medical school. It also measures his general information and scientific background and his ability to draw accurate conclusions from a given set of data.

A fee of one dollar is required of each student taking the test.

Marriage is love turned so the seams show.

Your gasoline coupons are not legal until they're endorsed with your state and license number.



## COMMERCIAL BANKING

The Peoples Bank of Morehead is prepared to render complete service in connection with commercial banking. The prosperity of any community depends upon its business leaders. It is our privilege to serve many progressive business concerns, which, in turn, serve the local public and others.

Businessmen find here the full understanding and willing co-operation which make a good banking connection doubly helpful in these war-time days. Particular attention is given to meeting their needs. New commercial accounts are invited.

## BUY WAR BONDS HERE

## PEOPLES BANK OF MOREHEAD

MOREHEAD, KENTUCKY  
Member Federal Deposit Insurance Corporation

## THE OLD JUDGE SAYS...



"That's really a great editorial you just read to us, Judge. Where did you say it appeared?"

"In 'The Stars and Stripes'... the newspaper of the U.S. Armed Forces in Europe. Kind of gives us folks back home something to think about, doesn't it, Bill?"

"It certainly does, Judge. Particularly the last paragraph. Would you mind reading that again?"

"Glad to, Bill. It says, 'We can remember

the days of prohibition, when moonshine whiskey made quick fortunes for bootleggers, crooked politicians and dishonest police officials. As a result, we claim we know what we want in the way of liquor legislation and feel those of home should wait until we return before initiating further legislation on liquor control."

"Out of fairness to our boys over there fighting, Judge, how could we disobey such a wish?"

This advertisement sponsored by Conference of Alcoholic Beverage Producers, Inc.

## MILLS THEATRE

PHONE 146 MOREHEAD, KY.

Sun. Mon., Tues. April 16-17-18  
"The North Star"  
Walter Huston - Anne Baxter

Wednesday-Thursday, April 19-20  
"Girl Crazy"  
Micky Rooney-Judy Garland  
"WABBIT Beautiful" and  
"NEED PASSES"

Friday-Saturday, April 21-22  
"Rookies in Burma"

"Arizona Whirlwind"  
"THE PHANTOM"

Sunday-Monday, April 16-17  
"Bridge of San Luis Rey"  
Lynn Bari - Akim Tamiroff  
"OPEN FIRE" and  
"THE DAY OF THE BATTLE"

Tuesday-Wednesday, April 18-19  
"Trocadero"  
Rosemary Lane - Johnny Downs

Thursday-Friday, April 20-21  
"Jam Session"  
Ann Miller - Jess Barker  
"YOUR DEAR BOY"

Saturday, April 22  
Double Feature and Serial  
"Priarie Thunder"

Sunday, April 23  
"Boss of Rawhide"  
"CAPTAIN AMERICA"

## TRAIL

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"CAPTAIN AMERICA"

## KEETON - BISHOP

The marriage of Miss Carrie Keeton, of Morehead, Kentucky, to Corporal Earl G. Bishop, of Camp Bowie, Texas, was solemnized in Brownwood, Texas, on March 13.

The attendants were Sergeant and Mrs. Arthur Hegewold, of Lafayette, Georgia.

Mrs. Bishop is the daughter of Mr. and Mrs. Charles Keeton, of Morehead, and Corporal Bishop is the son of Mr. and Mrs. W. S. Bishop, of North Middletown, Ky. Before entering the Army, he was an employee of the Ashland Oil and Refining Company.

## BIRTH ANNOUNCEMENT

Mr. and Mrs. J. M. Latimer, of Tampa, Florida, announce the arrival of a 7 pound, 8 ounce son, Joseph Marion, on April 4. Mrs. Latimer was formerly Miss Martha Hall, daughter of Mrs. Myrtle Hall, former head of the Home Economics department of the Morehead State Teachers college. Mr. Latimer is a student in the service and is stationed in England.

## Premedical Test Will Be Given April 27

All premedical students who have not already taken the Association of American Medical Colleges aptitude test should make application immediately to Dr. Frank B. Miller, Morehead State Teachers College. The test will be

## SAVING IS NOW STILL GREATER

Because of the increase in Postal Money Order rates under the new Revenue Bill, you will save even more than in the past if you use BANK MONEY ORDERS.

Compare our rates shown below with the charges now made by the Post Office.

OUR RATES	POSTOFFICE
On \$10.00 - 5 cents	19 cents
On \$20.00 - 10 cents	22 cents
On \$60.00 - 15 cents	30 cents
On \$100.00 - 20 cents	37 cents

You will save not only money but time by using BANK MONEY ORDERS. The next time you have to send money somewhere call here.

## THE CITIZENS BANK

Member of Federal Deposit Insurance Corporation  
"Grow With Us"  
MOREHEAD, KY.

# Can You Picture KENTUCKY without Police?



Today, we all owe a tremendous debt of gratitude to the brave men in the uniforms of Uncle Sam's fighting forces. They're on duty today at the four corners of the earth and on all the seven seas—protecting our lives and our way of life.

And we mustn't overlook the splendid job that other men in the uniform of our police forces are doing. Their "zone of operation" may be Kentucky rather than the Pacific, it may be the highway to the next town rather than the airways across Africa, but their job is fundamentally the same—protecting us and ours.

We Kentuckians can indeed be proud of our police organizations—city, county or state. Most of us have few occasions to call upon the service of our police forces—but that in itself is a tribute to their efficiency. They're on the job day and night whether we need them or not.

Some of us in the Greyhound organization, because of the nature of our work, have more frequent occasion to co-operate with the police than do many of our fellow citizens of Kentucky. For instance, we are in a position to see clearly how much the police of this community, as well as those of neighboring communities, have contributed to the safety and convenience of bus transportation. The aid these men have given in arranging the most practical and satisfactory routes through towns and cities is typical of their skillful handling of all traffic problems.

Greyhound's most important job, as we see it, is to 'make near and good neighbors of all the communities that our buses serve in Kentucky—and we feel that the able cooperation of police forces throughout the State has made it possible for us to do this job with greater efficiency.

## PUT ANOTHER BOND IN THE BATTLE—BUY IT NOW!

