- Scandinavian Firemen Could Starling

Fires Are Society Events and Display of Gold Braid Out-Dazzles the Flames.

HE firemen of Scandinavia would Major-General Leonard Wood weep in mortification. As sartorial Bashl-bazouks these sons of the chill North surpass the German Emperor. The extent and gorgeousness of their varied uniforms dazzle the eye and must, it seems, deplete the public treasuries to an agonizing ex-

The firemen of Scandinavia, if gathered in convention, like the home-grown or United States fireman is wont to do, would undoubtedly bring on a strike of the Oregon National Guard officers.

Imagine a United States fireman clad in patent leather knee boots, light blue, loose trousers, a tight-fitting gold-buttoned jacket, a shiny brass helmet, plus a horse-hair tail, and you have a composite picture of the Scan-dinavian fireman in his working clothes. What he wears when the visiting friends from the Fidelity Volunwill have to be left to a futurist im-

A fire in Christiania or Stockholm could not be called by any of the usual appellations used in good American newspaper circles. It is not a con-It seems more like a social event.

The matter of turning in an alarm nificent and exquisitely-clad course.

The matter of "turning in an alarm" in Sweden and Norway is not so simnotified the brigadier-general of police stops in his stately advance up the the fire which has recently been re-"gatan" or the "plan" or the "brog," ported to him.

teer Company of Bergen come to call the Scandinavian dialect unless one has a severe cold, and to listen to that languilge and gain knowledge thereby is also a healthy job for any one addicted to but one tongue,

Meantime the fire in question disflagration, nor a helocaust, nor a sweep covered by the citizenry may be blazof angry flame. To the rank outsider ing right merrily. It may be in full sight of every one, perchance, but that Presuming that a fire has been dis- is a matter of detail. Any attempt to covered-bearing in mind that fires, correct the ravages of flame or check even in a fireplace, are a rarity in the spread of the conflagration is im-Scandinavia and can only be coaxed mediately under suspicion of undue into existence by the use of much lan- interest in the matter. A cold hand guage and some display of coin of the of the law will swoop down upon an realm-granting that a fire has been unwitting shoulder, and said unwitting discovered, it is the duty, according to shoulder, plus its owner, will be hiked governmental edict in Scandinavia, of off to jail instanter. Hence the citia citizen or the combined citizenry senry stands by, literally and figura-collected near by to "turn in an alarm." tively, while the law takes its mag-

In most parts of the settled portions The course of the law, personified of the United States consists of look- in the brigadier-general of police, ing sharply about for a red-lighted usually trends toward a telephone. As metal box, usually situated on the cor- telephones in Scandinavia are still ner of two streets; hastening thither, mostly installed in museums as exbreaking a thin pane of glass, turning hibits rather than as public convena key "once to the right" and waiting lences, the matter of finding a telefor the boys from No. 12 to get on phone on the part of the brigadier is not so easy. He may stop at several places on his beat before he finds a place which harbors a telephone. If he ple as it might seem. After the citi- does locate such a place quickly, his zen has turned in an alarm-that is, necessarily analytical mind at once makes note of the fact that the findwho walks the beat in that neighbor- ing of the telephone is both unusual hood-said brigadier-general probably and might have something to do with

draws forth his trusty sword, comes to Unable to restrain himself and he happens to be in his office and leged by the brigadier.

The Major-General of Police, not ages that it would be well to be up spirited person, answers them in kind, he turns upon his heel, encases his quest that if the line is not at that definite citizenry that there is a fire and dig up a witness to the fire.

or may not tend toward extinguishing into their harness. This process in- with the municipal dandles draped negsword in its shiny scabbard, clicks moment engaged, in trouble or in any at "so and so," "such and such" a After the witness has told the sub- an alleged fire said to be in the neighvolves mussed clothes, and the matter ligently over the flivver-sized appara-

A Scandinavian Ireman in His Working Clothes

lice. This sub-boss, or straw-boss, if make affidavt to the charges as al- cates the report to the Major-General

King where the fire may be located. brigadier lifts the telephone from its listens to the statements of the briga- as is willing to make an affidavit has hampered with red tape, he usually be- and on the way to the fire, He makes note of this matter, shroud and proceeds to report the fact dier, who, after giving proof of his accompanied the brigadier to the tele- ing a person of almost plenipotentiary. After a terrible moment spent in ad- semblage, who stand again, the places the data in a red-covered to an indefinite personage that he is birth, name, appointments, honors, ed- phone the affidavit is easily obtains- powers, will call in his private secre- justing shiny tin hats and tying on To the accompanies of the mais-He searches the gathered citi- a policeman, that his station is such ucation, district, etc., all in chrono- ble. If none of the citizenry is pres- tary and, after reviewing his subordin- elaborate sword sashes, the horses dictions hurled at the dandles by the senry realously with his authoritative and such a succession of "gatans"— logical order, then refers to his red- ent, this puts the onus of proof upon ate's report carefully, make a recom- which draw the pushcart seized com- discredited brigadier the tired fire eye lest he let a possible arsonite es- giving the full desciption of his best covered notebook and declares that it the brigadier, who thereupon has to mendation looking toward the calling bination hook and ladder, hose wagon horses decided to return to their warm cape him. Probably satisfied at last, —and winding up with a personal re- has been reported to him by an in- go out into the highways and byways out of the fire department, which may and chemical are awakened and coaxed stalls. They disappear in the distance,

his heels together and majestically way clogged with other and more "gatan" or "plan" or "brog." The sub- boss that the brigadier is not "svenska be an all such and such a place, of valeting is again gone into, some-states to the assembly that he shall pressing matters, he would like to talk boss evidently is bored by such repreport the matter. One gathers from to his boss. His boss generally hapartee, as he refuses to take the matding," the sub-boss, if it does not hapnotes and a red scal, goes forward to oughly.

his statement that such will be the case pens to be a sub-chilef of police or sort ter up any higher unless at least one pen to be a public holiday or a church the fire department in due course of At last the speed demons are away

ing such information as may seem meet after a rabbit chase, the fire horses and proper, such as the secret record of work toward their destination. the reporting brigadier, the number of Bowing to acquaintances as they Up to this point the matter of putjacent to the alleged fire.

One is Located in a Museum

The Fire When They

economically.

tion on account of its evident validity much as two hours since there might and primarily on account of its two- have been a fire, but now even the ounce red seal, is spread upon the min- brigadier is called upon to witness the utes of the first station to which it truth of the assertion of the citizenry has been consigned. There is a rising that the fire has long since burned it-vote of all present—usually about 12 self out. There is no more fire. municipal dandles in glittering garb— Disgusted, the firemen, who have to the effect that some action much be been rudely shaken up and feel that taken, ending with a general discussafter such a long, though pleasurable sion of ways and means. It is unani- ride they must necessarily be somewhat mously declared to be the consensus of untidy, feelingly remonstrate with the

of valeting is again gone into, some- tus.

notes are carefully edited. After add- manner of the attenuated bound dom

In Search for a

And at last the Fire

Company Starts _

fires occurring on his beat during the pass, adjusting horse-hair pompons as last twelvementh, and what not, the they see themselves reflected in show report, plus its addenda, is then tele- windows, ever and anon carrying on phoned to a fire station reasonably ad- spirited conversations with themselves,

Arriving in the neighborhood of the ting out the fire has only been passing fire, inquiry is made as to its exact locathrough what might be called the tion. No one seems to know just where executive stage. Henceforth the mat- the fire was. True, it had been reer travels through the organization, ported and sworn to that there was a or production, stage, as it is known fire at such and such a number of such and such a "gatan," but, dear, dear, The report, receiving due considera- that was so very long ago! Even as

to the amazement and joy of the as-

No, in the parlance of good United States, the Scandinavian fireman At last the speed demons are away wouldn't be strictly considered "on the

at least. One cannot exactly cope with of striker to the major-general of po- of the indefinite citizenry is willing to occasion or wet out of doors, communi- time. Here it is vised and the marginal to the fire. Trotting briskly in the job." INCLE SAMABOUT YOUR IN

That Is If It Falls in the Taxable Class. This Story Tells How the Returns Are Inspected and Collections Made.

WASHINGTON, D. C .- This is the tion may not be taken as an offset or end of the open season for in- a deduction from between the first of January and the complacent view of some questionable first of March this statement must be statements in the tax return. It does made by those subject to it. If the seem a rather hard view of the situa-return is not made by that time, trou- tion, but one which the Secretary, who ble and penalties begin.

June, and a penalty is added if it not the language of the act, leaving the paid by July 19. The Government judicial decision to the United States esuelly sends a notice to the taxpayer Courts. to pay the tax and avoid the penalty. The man who was fortunate enough But this is an act of grace and not to buy a "war bride" must pay a tax necessity; and failure to rive or receive on his winnings, but if at the same the notice is not an excuse and does time trying another venture he missed not avoid the penalty.

and accuracy—because it will insure must sell at a lower price, he cannot peace of mind, because his country deduct this loss from his profits—not really needs his full contribution to when it comes to making an income tax the support of necessary National institutions, and because if one does
make a fradudulent report he will be
found out and punished.

return to the Treasury Department.

Perhaps the courts, in the cases now
pending, will hold that he may make
the deduction, but in the meantime the

whelming. Some folk ignorantly omit gument in applied morality, wherein to do their duty or fatuously believe he is both judge and jury.

the internal revenue bureau, charged cision accordingly. But to accomplish with his books to tell all he knows field agents and inspectors to look. Some business men, from the state-with collecting the income tax, which this he must make an income tax re- and what the books show about the after income tax dodgers. is relatively light and borne by those turn, and if that contains truthful transaction. best able to meet it, is decidedly of the statements-and it must be sworn toopinion that any one attempting to be will have to pay on all his profit, pay the undeclared tax, a hundred per, the money his part of the billion dol- resort to curious bookkeeping devices formation at the source of each tax.

simplification of the case is usually rechief of the personal income tax dione does not sometime in the future

Another class of man who is liable

Sent in the case is usually rechief of the personal income tax dione does not sometime in the future

Another class of man who is liable

The department has taken the payer must be unsatisfactory, the case is usually re-

come tax returns. Some time, helped to dull many a conscience into a is an administrative, not a judicial, of-The tax itself is not payable until ficer, was advised he must take under

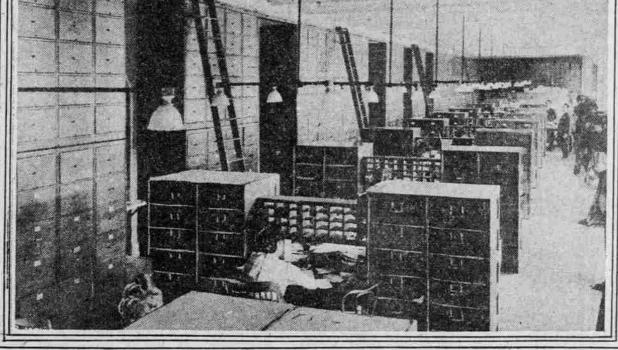
his guess and purchased a high-grade There are at least three reasons why industrial which has so depreciated, one should prepare his return with care owing to foreign conditions, that he

Any one of these three reasons is suf- man who does want to deal fairly and ficient; but collectively they are over- pay the money, has a lovely little ar-

that it is worth while, for the small He knows that his losses in some

vision, "we have collected over \$41,000,- when he has almost forgotten his to get into trouble is the man who, tion that they have had to buy auto- file a statement which may lead to a ferred to the field force for investigation." 600 from 357,515 people. The returns little irregularity he may-perhaps at quite out of his usual business, has accordance with the law, but on ac- mobiles to offset the shock to their proper declaration of all his income, tion, or perhaps to the district afterexamined critically in the the very time he is starting for prayer made a considerable fortune, either by count of the newness of the law, the nerves. Treasury Department, for many are innecurate, some through instakes and found in all classes—receive a visit ness condition or some the property of the prop numerous attempts to evade the tax by will remind him of the incongruities in intend to spend this windfall, but to leniently in enforcing the specific pen- and of those who are at the bottom of making no return whatever where one the return, and blandly ask how the investit so as to receive rents, interest alty of \$20 to \$1000 for failure to make the tax scale.

mistakes happened, The holding of the department that It is awkard to have to make the come, but as principal.



In The Card-Index Record Room At Treasury Department.

sum withness, to attempt a petty de- onmended a very simple tenders, and the mew and correct basis, ception, trusting to luck to get out of his profils in the "war brides," and so the treasury agent will not believe him and taxable. So the lucky man is quite port of that government, and, for the gested by experience, and that is to re- count on the new and correct basis. ception, trusting to luck to get out of the process and so getted by experience. And so getted by experience and s income tax he should pay it only on stock the persistent man proceeds to pensions, maintain courts of justice, the fraudulent practice of making false and to set forth under oath the deduce against his own interest, in which case

practice concealment or misrepresenta- and since that is what he does not cent penalty, perhaps a fine and to lars or so required to run the Govern- to show diminished profits. Some of able payment made. The department sums for the Treasury, at a cost of

is such that the department has rec- when pointed the mischief with one says he forgets the broker's name during the year and therefore income hold their fair contribution to the sup- ommended a very simple remedy, sug- has corrected and then settled the ac-The Treasury Department, through his net income, and he renders de- summon the broker to appear in court postoffices, armies and navies and returns.

Then the tax dodger stands liable to make his return and pay while he has nual depreciation of their plants, and source, but to provide reporting in-daily work of each of those auditors, tion will fall into a net and that the want to do and feels perhaps that he stand trial on a charge of perjury. ment—two-thirds of it, by the way, for our agricultural population prove their armed with that information can easily about 14 per cent of the amount removed the more he wiggles to get out the more securely he will be enmeshed.

The department of the amount remove their armed with that information can easily about 14 per cent of the amount removed to do, he is Aside from any more serious or worthy pensions. Army and Navy—than to fitness to enter the ranks of the will be enmeshed.

The change will result in a great proved it is so reported, when discovered the fixed year ending June 14. The change will result to explanation approved the offender is politicly result to explanation.

The holding of the department that It is awkard to have to make the come, but as principal.

It comes down to the old problem of pay on an annual income of \$500,000 or system by which tax returns must be been made. They know what the propagilar all gains in stock transactions must, explanation and the explanation is upon sale of the stock, be counted as usually awkward, too. The revenue ment views this from a wholly differing the mistakes of the honest and determined the requirements of the income yer, doctor, engineer or architect an increase of income, while a corresponding loss upon a similar transace the broker who carried the deal, and if which was earned and may be used mission by those who willfully with though under no obligation.

ments in their returns, seemingly take will make for efficiency is to do away way. But it will be much better for him to a greatly exaggerated view of the an- with the collection of revenue at its. A system of card indices shows the

or coupons, does not regard it as inreturns.

Some of the plutocrats—the men who ury Department was bound to create a tells whether an unusual deduction has
come, but as principal.

It comes down to the old problem of pay on an annual income of \$500,000 or system by which tax returns must be been made. They know what the prop-

Others in the same class as to wealth simple system, find it difficult to part with any of it. The deadly card index is the basis in the shape of revenue to the Govern- of its working. In the card record

which has an easier way-a negative department. rabbits who lay low and say nuffin," tax return has been audited and passed

gerate a little the amounts which they impersonally report what they find, to examine. Consequently, unless the disappearance of the individual

tions which he claims.

consisting of rents, interest from mort- ney for his consideration.

been advised are not liable to taxa- to install the administrative machintion; but mention the fact that the cry. He placed at the head of the collector may examine the matter and, income tax division Mr. Boyd, who has if he thinks best, seek an adjudication, really created the comprehensive but

ment; and their statements are pre- room in the Treasury building - a room pared with such skill that they will 140 feet long-are many filing calinets stand any scruting; but the facts of sufficient to hold a million cards and the case when investigated by some of now containing more than 360,000 of the quiet revenue men of persisting them, one for each person on the tax powers of observation, are found not list and then some more cards for the to agree with facts set forth in the tax names of those who, it is thought, statement, and then there is trouble. should be on the list. Each card is really a record of a personal account. There is another class of persons between the individual and the revenue"

way-of getting out of the income tax There the chief of the division can in These people are the "br'er a few moments ascertain whether a who claim to have net incomes of less what letters and notices have been than \$2000, the minimum taxable sent or received; what action has been mount. taken in the case, or whether the matquire them to make a tax statement; "field service," made up of trained inand it is so easy to expand and exag- vestigators, who dispussionately and

deduct from the gross income that they Forty-eight employes are required to conclude that no report is necessary, tabulate and keep these cards up to and so there is none for the revenue date, and each card will be continued officers on behalf of the tax gatherers until the account is closed by death or

difference is very glaring, it goes un- Near the card record room is the au-detected. Near the card record room is the au-dit section. Here a body of 11 picked Although each amount is small, the and carefully trained men inspect each number of those offenses is so great of the 350,000 returns, and right there that the probable total loss of revenue have found on their face errors which, is such that the department has rec- when pointed out to him, the individual he is informed with the same care as Another proposed amendment which taken to notify those who err the other

But in the interest of the Government average percentage of profit in nearly Some of the plutocrats—the men who ury Department was bound to create a tells whether an unusual deduction has