

Scandinavian Firemen Could Start In Vaudeville

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

THE firemen of Scandinavia would make Major-General Leonard Wood weep in mortification. As sartorial Bash-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 treasures to an agonizing extent.

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 Scandinavian fireman in his working clothes. What he wears when the visiting friends from the Fidelity Volunteer Company of Bergen come to call will have to be left to a futurist imagination.

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 conflagration, nor a holocaust, nor a sweep of angry flame. To the rank outsider it seems more like a social event.

Presuming that a fire has been discovered—bearing in mind that fires, even in a firehouse, are a rarity in Scandinavia and can only be coaxed into existence by the use of much language and some display of coin of the realm—granting that a fire has been discovered, it is the duty, according to governmental edict in Scandinavia, of a citizen or the combined citizenry collected near by to "turn in an alarm."

The matter of turning in an alarm in most parts of the settled portions of the United States consists of looking sharply about for a red-lighted metal box, usually situated on the corner of two streets; hastening thither, breaking a thin pane of glass, turning a key "once to the right" and waiting for the boys from No. 12 to get on the job.

The matter of "turning in an alarm" in Sweden and Norway is not so simple as it might seem. After the citizen has turned in an alarm—that is, notified the brigadier-general of police who walks the beat in that neighborhood—said brigadier-general probably stops in his stately advance up the "gatan" or the "plan" or the "brog," draws forth his trusty sword, comes to a salute and asks in the name of the King where the fire may be located.

He makes note of this matter. He places the data in a red-covered book. He searches the gathered citizenry zealously with his authoritative eye lest he let a possible arsonist escape him. Probably satisfied at last, he turns upon his heel, encases his sword in its shiny scabbard, clicks his heels together and majestically states to the assembly that he shall report the matter. One gathers from his statement that such will be the case at least. One cannot exactly cope with



Looking for A Fire in Norway

the Scandinavian dialect unless one has a severe cold, and to listen to that language and gain knowledge thereby is also a healthy job for any one addicted to but one tongue.

Meantime the fire in question discovered by the citizenry may be blazing right merrily. It may be in full sight of every one, perchance, but that is a matter of detail. Any attempt to correct the ravages of flame or check the spread of the conflagration is immediately under suspicion of undue interest in the matter. A cold hand of the law will swoop down upon an unwitting shoulder, and said unwitting shoulder, plus its owner, will be hiked off to jail instantly. Hence the citizenry stands by, literally and figuratively, while the law takes its magnificent and exquisitely-clad course.

The course of the law, personified in the brigadier-general of police, usually trends toward a telephone. As telephones in Scandinavia are still mostly installed in museums as exhibits rather than as public conveniences, the matter of finding a telephone 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 does locate such a place quickly, his necessarily analytical mind at once makes note of the fact that the finding of the telephone is both unusual and might have something to do with the fire which has recently been reported to him.

Unable to restrain himself and throwing caution to the winds, the brigadier lifts the telephone from its shroud and proceeds to report the fact to an indefinite personage that he is a policeman, that his station is such and such a succession of "gatan"—giving the full description of his situation, but one which the Secretary, who is an administrative, not a judicial, officer, was advised he must take under the language of the act, leaving the judicial decision to the United States Courts.

The man who was fortunate enough to buy a "war bride" must pay a tax on his winnings, but if at the same time trying another venture he missed his guess and purchased a high-grade industrial which has so depreciated, owing to foreign conditions, that he must sell at a lower price, he cannot deduct this loss from his profits—not when it comes to making an income tax 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 man who does want to deal fairly and pay the money, has a lovely little argument in applied morality, wherein he is both judge and jury.

He knows that his losses in some stocks have played the mischief with his profits in the "war brides" and so he argues to himself, usually to his satisfaction, that if he has to pay an income tax he should pay it only on his net income, and he renders decision accordingly. But to accomplish this he must make an income tax return, and if that contains truthful statements—and it must be sworn to—he will have to pay on all his profit, and since that is what he does not want to do and feels perhaps that he is not morally required to do, he is tempted to make a return which is true only in some respects.

There is the time to pause, for if one does not sometime in the future when he has almost forgotten his little irregularity he may—perhaps at the very time he is starting for prayer meeting or a poker party, for he is found in all classes—receive a visit from a polite but insistent man who will remind him of the incongruities in the return, and blandly ask how the mistakes happened.

It is awkward to have to make the explanation and the explanation is usually awkward, too. The revenue agent is certain to ask the name of the broker who carried the deal, and if



A Scandinavian Fireman in His Working Clothes

Norman E. Jannett

lice. This sub-boss, or straw-boss, if he happens to be in his office and happens to have the time right then, listens to the statements of the brigadier, who, after giving proof of his birth, name, appointments, honors, education, district, etc., all in chronological order, then refers to his red-covered notebook and declares that it has been reported to him by an indefinite citizenry that there is a fire at "so and so," "such and such" a "gatan" or "plan" or "brog." The sub-boss evidently is bored by such repetition, as he refuses to take the matter up any higher unless at least one of the indefinite citizenry is willing to

make affidavit to the charges as alleged by the brigadier. If such a portion of the citizenry as is willing to make an affidavit has accompanied the brigadier to the telephone the affidavit is easily obtainable. If none of the citizenry is present, this puts the onus of proof upon the brigadier, who thereupon has to go out into the highways and byways and dig up a witness to the fire.

After the witness has told the sub-boss that the brigadier is not "svenska yod," which in Scandinavian for "kidding," the sub-boss, if it does not happen to be a public holiday or a church occasion or wet out of doors, communi-



Notes are carefully edited. After adding such information as may seem meet and proper, such as the secret record of the reporting brigadier, the number of fires occurring on his beat during the last twelvemonth, and what not, the report, plus its addenda, is then telephoned to a fire station reasonably adjacent to the alleged fire.

Up to this point the matter of putting out the fire has only been passing through what might be called the executive stage. Henceforth the matter travels through the organization, or production, stage, as it is known economically.

The report, receiving due consideration on account of its evident validity and primarily on account of its two-ounce red seal, is spread upon the minutes of the first station to which it has been assigned. There is a rising vote of all present—usually about 12 municipal dandies in glittering garb—to the effect that some action must be taken, ending with a general discussion of ways and means. It is unanimously declared to be the consensus of opinion among the assembled personages that it would be well to be up and on the way to the fire.

JUST TWO MORE DAYS TO TELL UNCLE SAM ABOUT YOUR INCOME

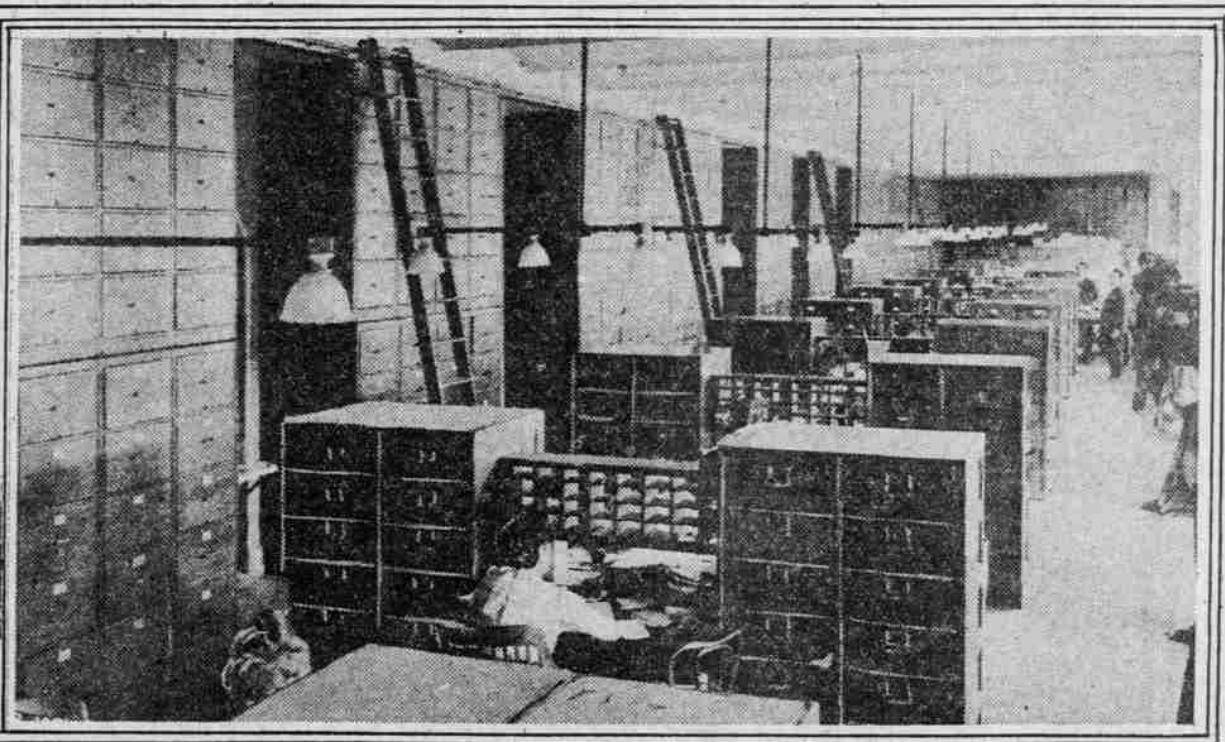
That Is If It Falls in the Taxable Class. This Story Tells How the Returns Are Inspected and Collections Made.

WASHINGTON, D. C.—This is the end of the open season for income tax returns. Some time, helped to dull many a conscience into a complacent view of some questionable statements in the tax return. It does seem rather hard to be in the situation, but one which the Secretary, who is an administrative, not a judicial, officer, was advised he must take under the language of the act, leaving the judicial decision to the United States Courts.

The man who was fortunate enough to buy a "war bride" must pay a tax on his winnings, but if at the same time trying another venture he missed his guess and purchased a high-grade industrial which has so depreciated, owing to foreign conditions, that he must sell at a lower price, he cannot deduct this loss from his profits—not when it comes to making an income tax 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 man who does want to deal fairly and pay the money, has a lovely little argument in applied morality, wherein he is both judge and jury.

He knows that his losses in some stocks have played the mischief with his profits in the "war brides" and so he argues to himself, usually to his satisfaction, that if he has to pay an income tax he should pay it only on his net income, and he renders decision accordingly. But to accomplish this he must make an income tax return, and if that contains truthful statements—and it must be sworn to—he will have to pay on all his profit, and since that is what he does not want to do and feels perhaps that he is not morally required to do, he is tempted to make a return which is true only in some respects.



In The Card-Index Record Room At Treasury Department.

one says he forgets the broker's name and the treasury agent will not believe him and will persist until he finds out. But if one does tell who purchased the stock the persistent man proceeds to summon the broker to appear in court with his books to tell all he knows about the transaction.

Then the tax dodger stands liable to pay the undeclared tax, a hundred per cent penalty, perhaps a fine and to stand trial on a charge of perjury. Aside from any more serious or worthy feeling, he is inclined to kick himself for having taken such a risk to save so little money.

Another class of man who is liable to get into trouble is the man who, quite out of his usual business, has made a considerable fortune, either by a speculation, an unprecedented business condition or some unexpected commission. He, since he does not intend to spend this windfall, but to invest it so as to resolve rents, interest or coupons, does not regard it as income, but as principal.

sources of income which they have and the commissioner of revenue had to install two machines in order to handle the returns. He placed at the head of the income tax division Mr. Boyd, who has really created the comprehensive but simple system.

The law, as it stands, does not require them to make a tax statement; and it is so easy to expand and exaggerate a little the amounts which they deduct from the gross income that they conclude that no report is necessary, and so there is none for the revenue officers on behalf of the tax gatherers to examine. Consequently, unless the difference is very glaring, it goes undetected.

Another proposed amendment which will make for efficiency is to do away with the collection of revenue at its source, but to provide reporting information at the source of each taxable payment made. The department armed with that information can easily make the collection.

There is another class of persons which has an easier way—a negative way—of getting out of the income tax tangle. These people are the "br'er rabbits" who lay low and say nuffin', who claim to have net incomes of less than \$2000, the minimum taxable amount.

There is the chief of the division can in a few moments ascertain whether a tax return has been audited and passed; what letters and notices have been sent or received; what action has been taken in the case, or whether the matter has been referred to the mysterious "field service," made up of trained investigators who dispassionately and impersonally report what they find.

Forty-eight employees are required to tabulate and keep these cards up to date, and each card will be continued until the account is closed by death or disappearance of the individual.