(4)

## HOW GRANDMA DANCED.

Grandma told me all about it,
Told me so I couldn't doubt it,
How she danced, my grandma danced,
Long ago.

How she held her pretty head,
Now her dainty skirt she spread,
Smiling little rose.
How she turned her little toes,
Long ago.

Grandma's hair way bright and sunny,
Dimpled cheeks too, ah! how funny!
Really quite a pretty girl,
Long ago.

Bless her! why, she wears a cap,
Grandma does, and takes a nap
Every single day; and yet
Grandma danced the minuet
Long ago.

Now she sits there rocking, rocking,
Always knitting grandpa's stocking;
(Every girl was taught to knit
Long ago.)

Yet her figure is so neat
I can almost see her now
Bending to her partner's bow,
Long ago.

Grandpa says our modern jumping,
Hopping, rushing, whirling, bumping,
Would have shocked the gentle folk,
Long ago.

No, they moved with stately grace,
Everything in proper place;
Gliding slowly forward, then
Slowly curtseying back again,
Long ago.

## Garafelia's Husband.

WHEN Garafelia Keith married Balak Carter, it was a marriage both of expedience and love. In those days, seventy years ago, a woman must marry; she must keep her house and bear her children; no other career was open to her. The lot of an old maid was indeed a dreary one. The unmarried woman lived about among her relations. She was an unpaid drudge and ate the bitter bread of dependence, being forever told (no matter if she toiled late and early) that she was single because no man wanted to marry her. These remarks constituted the staple of the old maid's diet, and with the fear of it before them, few women said no to the first suitor. Besides, Garafelia liked and admired Balak in a certain sort of way. He was habitually silent, but Garafelia liked a listener. He was doubtless of a surly habit, but Garafelia's sunny temper ignored this. If he exacted much farm-labor from his young wife, her abounding health and youthful vigor shunned it not, and, on the whole, the first ten years of their married life did not resemble the course of true love, in that the former ran smoothly.

After this came the period of stress and storm.

Balak's silence changed to fits of eloquent vituperation at the least offence. His surliness became black, vicious temper. His household had always obeyed promptly at his slightest word; now, with ludicrous celerity, even a look, one of Balak's black looks, governed. If Garafelia suffered under his iron hand, she suffered in silence, for, though a woman who talked a great deal, she told nothing. However, it was noticeable that her sunny hair turned, first a pale brown and then gray, and her head was snowy white before she was fifty years old. If any daring neighbor spoke to Garafelia about Balak's ill-doings in these times,—for he quarreled with all, relations, neighbors, strangers,—she never failed to reply brightly, "Oh, he'll come out all right by and by!"

And it was unto her even according to her faith. Balak came out from the shadow of the black cloud which had darkened his life and the lives of those who came in contact with him, and became a member in good and regular standing of the Orthodox church. From henceforth his scolding ceased, and although a man of his temperament could not, in the nature of things, become beloved by all at once, he kept the peace except when any matter arose which became with him a question of conscience. In such a case he never yielded.

Garafelia attended a Baptist meeting one day and heard doctrines which entered her inmost soul. She went again and again, and finally, with much inner trembling, announced to her Orthodox husband that she felt the need of immersion.

"Sartin! sartin!" was the unexpectedly complaisant reply. "I won't stand in the way of no means o' grace, Garafely, for ye need it, ye need it!"

Emboldened by this, Garafelia further related that she had set the following Sunday to receive the ordinance in a small pond near the house.

"No, ye can't be baptized till I say so. I'll set the day and have the parson ready."

If Garafelia suspected Satanic plannings, she had no recourse but to submit, for in those days truly was the husband the head of the house, who laid a heavy hand on rebellion of all sorts.

Sabbath after Sabbath passed, fall deepened into winter, still the saving rite had not been received by Garafelia; when on the bitterest day of a bitter season, Balak had a hole cut in the thick ice of the pond, summoned the elders and holy men, and announced to Garafelia that now he was ready to have his wife baptized.

He was an unfailing attendant at all church services and rose, when past middle age, to the rank of deacon. Henceforth he was Deacon Carter, a title which he recognized with silent but intense satisfaction, and the duties pertaining to his office he discharged with conscientious exactitude.

At the Sunday morning service it was customary to stand during the long prayer, which was certainly sometimes very long; and after a while—how it came about, I know not; perhaps weaker members of the congregation rebelled—a meeting of the church and society was called, and the question put as to whether the listeners might not sit during this exercise. It was put to vote and carried, and in future all sat during the long prayer,—all but one, that is. Deacon Carter indignantly expressed his determination to stand as he had always stood, whether others conformed to the new fashion or not; and his solitary figure is still remembered, rising with the first words of the prayer while all the others sat, a gaunt, gray old man with deep-set, fiery eyes, remaining on his feet erect, though trembling, till the final amen; and this practice he followed till the day he died.

Garafelia always thought it a great pity that she had borne Balak no offspring. Stalwart sons and bonny daughters would certainly have softened that stern old man, for he was fond of children, and in his way petted and entertained them, his rigid face changing materially when telling a story or singing a song to his youthful listeners. Strangers who had seen him only in his harsher moments literally did not know him again, if meeting him accompanied by a child.

One of his tales, a true one, for Balak was not imaginative and could only hand down tradition as he had received it, related to his grandfather, who fought in the French and Indian war. This hero's company went across Lake George ahead of the transportation train. A violent storm arose; sleet and snow did their chilly best, and succeeded in preventing the supplies from crossing the lake. The soldiers went without food for three days, at the end of which time a tree fell or was blown down, the storm still continuing, and in its fall killed an ox. The soldiers of course seized the lucky chance and ate the unexpected meal, even to the entrails, which were cleaned, spitted, broiled over a fire and eaten as a great delicacy.

The same veteran was also in the Revolutionary war, and always related with great anger and disgust, as reported by Deacon Carter, that during a decisive battle he was obliged to serve in the rear guard and "never got a shot!"

Some of Deacon Carter's songs, sung only to children at long intervals, and not to them if their elders were within possible hearing, are still brought to memory. They were growled out in a sort of booming bass recitative, with only a hint of time or tune. One was a tale of the historic sea-serpent:

"Twas off the coast with Admiral Blake,
We set every stitch of sail,
We sailed at the rate of nine knots an hour
And in ten months reached his tail.
Ri-tooral-looral-looral-looral."

Another was a stirring ballad which also breathed of the sea:

"It oft-times has been told
That the British sailors bold
Could flog the tars of France so neat and handy O,
But they never found their match
Till the Yankees did them catch,—
Oh! the Yankee tars for fighting are the dandy O!"

This interminable ballad, describing the capture by the United States frigate "Constitution" of "the Guerriere, that frigate bold," is probably within the recollection of many living. Deacon Carter rolled out the following stanza with great gusto:

"The British shot grew hot,
But the Yankees answered not,
Till they came within a distance neat and handy O!
'To the weather gauge, boys, get her!'
To make the men fight better,
He gave them to drink gunpowder mixed with brandy O!"

One other song of spirited measure and sly humor ran thus:

"Now all ye British heroes,
I pray you lend an ear,
And all ye British forces,
Draw up and volunteer.
We're going to fight the Yankee boys
By water and by land,
And we'll ne'er give o'er the fight
Till we conquer sword in hand.
We're the gallant sons of Canada,
Come to arms, boys, come!"

This apparently treasonable song when sung by Deacon Carter, unfolded a satirical purpose as it progressed, and when, in the last stanza, the British were quite overcome by the valorous Yankees and ended their song with the injunction, "Run for life, boys, run!" the children's delight knew no bounds.

As years passed, Balak's will, so strong of yore, weakened, and people began to say to each other, "How much Deacon Carter shows his age!" It was then that the sorest trial which Garafelia had yet experienced in her married life came upon her.

Sleeping by her husband's side, eating at his table, she was as a stranger to him. He ceased to address conversation to her, eyed her furtively with suspicious glances and avoided her as much as possible.

Going down the road one summer day, he spied his nearest neighbor mending a stone wall. The deacon stopped and began relating his troubles.

"Neighbor," said he, "ever since I j'ined the church I've tried to be a God-fearing man and one that thinketh no evil. There's a strange woman to my house. She troubles me a sight. She don't go away. She's everywhere in the house. She—she sleeps in my room. I d'know but what the neighbors'll have to get together and tell her to leave. She don't pay no attention to anything I say."

The neighbor spoke gently and pityingly, assured him of coming relief, and the deacon went on somewhat consoled.

His mind was clear on all points save this, but he could not recognize his wife.

Gradually the silent habit of his youth came upon him again. Whole days would pass without speech of any kind from him, and Garafelia, too, now talked but little in her old age.

A long, hard winter set in. The old couple sat over the fire opposite each other day after day in utter silence, save when Garafelia in her old, cracked voice would raise a hymn, or some kindly neighbor came in to see that the old folks were comfortable.

Sitting there one day, Garafelia fell asleep in her chair and awoke suddenly to find Balak leaning forward and regarding her with unwonted keenness of gaze. She sat erect and returned the look. Surely his glance conveyed intelligent recognition.

She thrilled with instant presence of a coming question and answer. A glow as of youth rushed through her veins. She arose, moved close to him and said gently, "Balak, who be I?"

No answer, but still that steady gaze which pierced her heart.

"Who be I?" she repeated firmly and clearly.

"Garafely Keith," instantly replied the old man with perfect composure.

Her maiden name which she had not worn for more than forty years! Had time indeed rolled backward, and did Balak see, under the disguise of snowy hair and wrinkles, the face which had been sweet and comely to him in his youth? She turned aside to recover herself, and when she spoke to him again, her questions were apparently unheard; the mantle of silence had once more fallen upon him.

Nor was it ever lifted. A severe storm came on a few weeks later, and Deacon Carter insisted upon going to and from the barn through driving snow and high winds to fulfil certain farm duties. He was stricken down with fatal illness, and Garafelia's faithful attention proved her death-blow as well. She died of over-exertion two days after her husband, and the storm which deferred his funeral permitted Balak and Garafelia Carter to be buried the same day.

# ONE MAN AND WOMAN

## Is Society Wiser in Its Dictum

## Than the Nature That Controls Us?

### A Plea for the Spinsters as Against the Married Woman and the Widow.

(By Lady Cook, nee Tennessee C. Claflin.)

The report for 1894 of "Rescue Work in Richmond, Kew, Brentford, Twickenham, Strand-on-the-Green, Mortlake, Barnes, and Isleworth," in connection with the "Ladies' association for the Care of Girls—Mothers of Natural Children—in Richmond and neighborhood," of which H. R. H. the Duchess of Teck is president, and the Dowager Countess Russell first member of the committee, sets one musing. And yet there is nothing philosophical about it. But it is typical of rescue reports generallly. It gives the minimum of information with the maximum of pious reflections. The following extracts, however, from the matron's notes are chiefly responsible for this article:—"A., 18, was sent to Richmond that she might be away from her old associates in another district of London. She had been a very naughty girl, and for some time gave a great deal of trouble in the Home. She determined, however, at length, by God's help, to try to do better. A lady kindly engaged her to give her a trial, and is so well pleased with her that she has sent two of her friends to know if I have others like her, she is such a good girl." "B., 21, had always been a very respectable girl and borne a good character, till she was wronged by her lover, in consequence of which she was cast off by her relations and thrown out of employment. Naturally a delicate girl, the trouble preyed upon her mind, and for some time she was very low and depressed. But now that is a thing of the past; she obeyed the call 'Come unto Me, all ye that are weary and heavy laden,' and came and found rest. Her friends have since received her again, and she is back at her old place of business, with her heart full of thankfulness to God for all His goodness to her." There were fifty-six other cases, no doubt similar, and we asked ourselves what was the primary cause that these young creatures became outcasts? and the answer was, heart-hunger. Heart-hunger! The strongest craving implanted in our sex. And nature exerts all its skill in fashioning us for its gratification. Consciously or unconsciously, all the impulses of the budding woman impel her to love, and her organization conspicuously denotes the purpose of her being—motherhood. All the forces that made her urge her to fulfil this mission, but when she does so otherwise than in the society method of her time and place, she becomes at once a miserable sinner, is "cast off by her relations and thrown out of employment," and finds her way to the workhouse, to the refuge for "lost" women, or the streets. Nature and society are at variance on this point. One must be wrong. Which of them is right? God or man?

Nature provides a maid for every man, and a man for every maid. In point of numbers the sexes are as equal as anything in this world can be. Yet in England and Wales in 1891 only 33 per cent of the females were wives. In every thousand 59 were spinsters, 329 wives, and 75 widows. In every ten thousand women twenty years of age, 7,011 were spinsters, 194 wives, and 1 widow. In every ten thousand women 35 years of age, 1,644 are spinsters, and at 65 years, 1,075. Thus from 15 to 65 there is a huge proportion of women who never become wives, and from 15 to 20 the spinsters outnumber the wives several times over. Altogether, there are nearly nine millions. As men are not believed to be continent, it follows that, excluding illicit engagements, wives and widows monopolize them all. This agrees with observation.

Widows are more skillful anglers for husbands than spinsters, and many marry several times. This is a social injustice to the spinsters. "One man one woman," is surely as fair a cry as "One man one vote." As there is scarcely one man for each woman, what right has one woman to two, three, or four men in succession? She may reply, "By the right of conquest." But then, is she not reducing others to unhappy courses or to become old maids? Formerly she would have been punished for bigamy if she married again. And although the church in olden times was cruel in this matter, we believe ti was to some extent right in asserting that it was impure for a woman to know more than one man. Society, for the interests of all, should discourage the re-marriage of widows.

The married women, however, are much more numerous than the widows, and by far the worst enemies of the spinsters. For, not content with their own husbands, too often they not only covet other women's spouses, but the bachelors as well. Their passion for conquest is insatiable. When the mothers behave thus, is it any wonder there should be "a revolt of the daughters?" Thus one often hears, "I can't go to this ball; there will be too many married women." The poor girls have no chance against the wiles of these experienced and desperate dames. We are told by Clemens of Alexandria that "Theano the Pythagorean made such progress in philosophy, that to him who looked intently at her, and said "Your arm is beautiful," she answered, "Yes, but it is not public." But the shamelessness of modern fashion commands married women to expose to the public eye, not their arm alone, but all their voluptuous and matured charms, and they ogle and flirt, dance and loll about in a half-naked condition. No doubt many obey innocently, as some of the Adamites did when absolute nudity was demanded from all their members when they met for worship. The laws of fashion, as those of religion, are omnipotent over their votaries. But how can raw and innocent girls compete with the reckless daring of these experienced beauties, and at the same time preserve their reputation?

And these are the same who dare tell a modest and respectable girl attached to one man only that it is a "disgrace" to have a child, though it be the offspring of pure and honest love. These, too, are the society hacks, well known as St. Paul's, who condemn thousands of better women to "single blessedness," so that at last these are urged to cry in the anguish of their lonely hearts, "Why was I such a fool as to let society make me childless?" The proverb says, "Prevention is better than cure." We profoundly respect the good woman and benevolent ladies who labor to raise the fallen, but there would be less need of Rescue homes were all married women honest, and widows deterred from re-marrying. Heart-hunger would be then comparatively unknown, for "each would have her own again." Philosophers tell us that love refines mankind. Rescue societies tell us that maternity satisfies and even steadies flighty women; and all know that it gives dignity and moral beauty to the pure. Chlorotic and unhappy girls and soured and withered old maids, who vegetate their lives away and die unloved, "unwept, unhonored, and unsung," would have no place in a community that could be socially wise as well as virtuous, knowing what virtue and wisdom truly mean.

# MAGNETIC CENTERS

### A CLEVER EXPOSITION OF THE TEMPERATURES.

### Scientific Deductions from a Student of Meteorology on High and Low Barometers.

Let us again examine the north magnetic poles for further information as to climatic changes. The writer does not claim that the sun, moon and plannets originate storm centers, or the various transient and local high and low barometers. These belong to the earth's magnetic system and their force and movements are affected by planetary magnetism.

The old orthodox meteorologists claim that a perpetual low barometer surrounds the geographical north pole, covering an area three to four thousand miles in diameter. They have probably been misled from this by the fact that all arctic voyages must be made by passing through the Icelandic or Behring sea, perpetual and stationary low barometers.

Explorers have not gone near enough to the north pole to determine whether it has a perpetual low temperature and they have only inferred that it has. There are reasons for believing that the north pole country does not go to either extreme of the barometer, but tends toward a low in summer and high in winter.

This brings up the important points for discussion in this bulletin, the barometers of the north magnetic poles.

Meteorologists have determined, in a general way, that low barometers cover North America and Asia during our summer seasons, or when the sun is north of the earth's equator, and that high barometers cover about the same land surfaces during our winters.

As to what part of North America and Asia the centers of these alternating highs and lows occupy there are differences of opinion, and a theory will not be out of place.

The theory is this: The sun's magnetic influences on the earth transform the magnetic pole into a low barometer about the 1st of April, when the sun has fairly crossed to the northern side of the earth's equator, and again to high barometer about the 1st of October, when the sun has crossed to the south side of the earth's equator.

All known facts are in accord with this theory, and if future discoveries confirm the theory, it will become a matter of great importance in meteorology.

One fact in support of this theory is that a high barometer covers three-fourths of North America during our winter and is central near Salt Lake City. Nearly the same territory is covered by a low during the summer months. It is not reasonable to suppose that these semi-annual changes could occur without similar changes a little further north at the center of the American magnetic north pole.

These changes in northeastern Asia near the Asiatic north magnetic pole are more definitely located by meteorologists, but probabilities are that they have located the centers of the semi-annual high and low too far to the southwestward in northeastern Asia. The theory would place the centers at the center of the north magnetic pole near where the 65th parallel of latitude crosses the Lena river.

Another facts bears out this theory. On the north of the 40th parallel of latitude in the Chinese empire and eastern Siberia the winters are vastly more severe than in the same latitudes in America. This can be accounted for only on the theory that the north magnetic poles in America and Asia form high barometers in winter and the Asiatic pole being five or six degrees further south than ours in America would account for the cold of northeastern Asia extending further south than on this continent.

The reader will bear in mind that the central portions of the transient, the semi-annual and the perpetual low barometers are centers of warm and the highs are centers of cold areas. In the highs the atmosphere descends and in the lows ascends.

The only permanent and perpetual barometers are the four highs that cover the north and south Atlantic and Pacific, the lows that lie along the equator on the great oceans and the Icelandic and Behring sea lows.

Asia, Africa, South America and North America each have lows during their summer seasons and each have highs during their winters. The lows follow the suu and the highs take the opposite hemisphere.—Prof. Foster.

### WHAT IS ELECTRICITY?

It is often easier to name the sources from which a well-known thing is derived, and the effects it is capable of producing, than to explain what it really is. Hence the difficulties which have attended all attempts to define electricity are not without precedent or parallel. Faraday, Franklin, Maxwell, Hertz and others have contributed largely to our knowledge in this field, and our impressions of the subject have undergone more or less change; but today we are apparently as far as ever from a distinct, positive understanding of the true nature of this mysterious agent. Professor Rowland discusses "Modern Theories of Electricity" in Engineering Magazine in an intelligent, if not satisfactory, way; but the best he can do is to offer us negative and fresh problems.

Recognizing the trammels of tradition, and realizing that he cannot offer anything very tangible in the place of what he takes away, he confesses that "we cannot free ourselves from these old theories, and exactly suit our words to our meaning." At the very outset, he insists that "there is nothing more certain today than that electricity is not a fluid," and pronounces the term "electric curents" "unfortunate." And then he shows that just as Newton required the existence of an ether, filling all space, to account for the force of gravitation, so we must join Faraday in pre-supposing that same medium as a means for all the electric and magnetic actions we witness. That these actions occur along what we call "lines of force" or "tubes of force" has long been known. Maxwell's calculations as to the electro-magnetic nature of light and its transmision in waves, wonderfully confirmed by the demonstrations of Hertz, render the ether still more necessary to the solution of the problem. But the question then arises, how can "lines of force" arise in the ether? What is the ether, anyhow? Swift as light and electricity are in their movement through space, their journey from the sun to the earth requires appreciable time—eight minutes, at least; while gravitation acts instantaneously. That is an inexplicable inconsistency. Moreover, the ether does not retard the progress of heavenly bodies moving through it, nor impede the light rays from more distant objects which pass near to planets that might be supposed to attract it, in layers denser than the average, around them. Apparently, then, the ether is without weight, and we are forced to conclude: "Ether, then, is not matter, but something upon which many of the properties of matter depend. * * * Where is the genius who will give us an ether that will reconcile all the phenomena with one another?

# INCOME TAX REVENUE

## The New Law Is Amply Quoted

## For the Benefit of Inquirers.

### Detail of the System and Its Operations as Applied to Individuals and and to Corporations.

A letter has been received by the Statesman from a business man, making inquiries concerning the operation of the income tax law under the act of August 28, 1894. Inasmuch as other inquiries have been made along the same line a representative of the Statesman took occasion yesterday to look the matter up. The gentleman asks: First. Is the exemption of $4,000 allowed to individuals, extended to corporations? Second. Is not a corporation exempt the same as an individual and therefore does not have to pay any income tax if their net income does not exceed $3,500?

There are two blanks furnished by the United States government, through the internal revenue collectors; one for individuals, and one for corporations. In order to answer the inquiries of our reader fully it will be necessary to give those sections of the new law bearing on both private and corporate taxation under the new law.

Section 27 of the Wilson bill, which became a law, reads as follows, and covers the point in regard to the income tax as relates to individuals:

"Section 27. That from and after the first day of January, 1895, and until the first day of January, 1900, there shall be assessed, levied and collected, and paid annually upon the gains, profits, and income received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits or income be derived from any kind of property, rents, interest, dividends, of salaries, or from any profession, trade, empolyment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above $4,000, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed by the commissioner of internal revenue and collected and paid upon the gains, profits, and income for the year ending the 31st day of December next preceding the time for levying, collecting and paying said tax."

Section 29 of this law states that all persons having an income over $3,500 per annum must make returns also to the internal revenue collector. The opening clause of this section which relates to this is as follows:

"Section 29. That it shall be the duty of all persons of lawful age having an income of more than $3,500 for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the commissioner of the internal revenue, with the approval of the secretary of the treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains and profits, as aforesaid."

The gross gains, profits and incomes returned by persons shall include:

1. Gross profits of any trade, business or vocation wherever carried on.
2. Rents received or accrued during the year.
3. Profits from sales of real estate purchased within two years.
5. Money and value of all personal property acquired by gift or inheritance.
6. Premiums on bonds, stocks, notes and coupons.
7. Income from trade or profession not by stated salary and not heretofore enumerated.
8. From salary or compensation other than that received from the United States.
9. Undivided gains and profits of any partnership.
10. Interest received or accrued from all notes, bonds or other securities.
11. Interest on bonds or coupons paid of any corporation.
12. Dividends from corporations.
13. Income of wife or minor child or children.
14. All other sources of income not above enumerated.

The deductions allowed on the return and therein enumerated are:

1. Four thousand dollars exempt by law.
2. Interest due and paid within the year.
3. National, state, county, school and municipal taxes paid, not including assessments for local benefits.
4. Amount expended in purchase or production of livestock or produce sold within the year.
5. Necessary expenses specified by items actually incurred in carrying on any business or trade.
6. Losses actually sustained during the year specified.
7. Actual losses on sales of real estate purchased within two years.
8. Debts contracted and ascertained in the year to be worthless.
9. Salary or compensation over $4,000 from which the tax of 2 per cent. would be withheld by disbursing officers of the government.
10. Dividens included in the estimate of gross profits from corporations on which the ten per cent. tax has been paid by such corporations.

Section 32 of this new income tax law will more properly cover the point raised by the Mound City Inquirer.

The first section of that paragraph reads as follows:

"Sec. 32. That there shall be assessed, levied and collected, except as herein otherwise provided, a tax of 2 per centum annually on the net profits or income above actual operating and business expenses, including expenses for material purchased for manufacture or bought for re-sale, losses, and interest on bonded and other indebtedness of all banks, banking institutions, trust companies, savings institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal navigation, slack water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies or associations doing business for profit in the United States, no matter how created or organized, but not including partnerships."

Section 35 of this law which bears upon the levying of the income tax upon corporations reads as follows:

"Sec. 35. That every corporation, company or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March each year, beginning with the year 1895, a full return, verified by oath or affirmation, in such form as the commissioner of internal revenue may prescribe, of all the following matters, for the whole calendar year last preceding the date of such return:

"1. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

"2. The expenses of such corporation, company, or association, exclusive of interest, annuities, or dividends.

"3. The net profits of such corporation, company, or association, without allowances for interest, annuities, or dividends.

"4. The amount paid on account of interest, annuities, and dividends, stated separately.

"5. The amount paid in salaries of $4,000 or less to each person employed.

"6. The amount paid in salaries of more than $4,000 to each person employed, and the name and address of each of such persons and the amount paid each."

The gross profits include:

1. All profits of any trade or business.
2. Interest or coupons from bonds or other securities of any corporation.
3. Dividends received from any corporation.
4. Undivided profits of any corporation.
5. Premium on bonds, notes or stocks.
6. Commission or percentage.
7. Interest on government securities not exempt by law.
8. Bonds and securities.
9. Profits from sales of real estate.
10. From rents.
11. Profits from all other sources, to be enumerated.

The percentage expenses shall include:

1. Interest paid on bonded or other indebtedness of such corporation.
2. Losses actually sustained during the year, which must be separately stated and fully described as to cause, date and amount.
3. All taxes actually paid.
4. Salaries and pay of officers and employes actually paid during the year.
5. Rents and necessary repairs.
6. All other necessary expenses which must be itemized and fully explained in the return.

The net profits shall include:

1. All amounts paid to stockholders or shareholders.
2. The amount of undivided profits on hand or carried to surplus of any other fund.
3. Amount of net profits used for construction, enlargement or improvement of plant.
4. All other expenditures or investments from the net profits.

While individuals whose net profit or income does not exceed $3,500 per annum are not required by this law to make a return to the government, every corporation must do so no matter what its income or profit may be. If it is doing a losing business it must make its return, but of course if there is no net profit or income, there could be no tax collected.

The exemption of $4,000 allowed to persons is not extended to corporations, but the return must cover all net profits without exemption.

Neither a person or a corporation pay a tax on anything but their net profit or income. If a person makes $6,000 a year and his expense is $3,000, he would not be subject to taxation under the new law. Attorneys hold also that if a man draws a part of his income from any corporation dividends that he shall not be taxed doubly and compelled to pay a personal income tax on that amount which he is compelled to pay by reason of being a stockholder or shareholder in the corporation.

An inconsistency or irregularity in the new law has already been discovered and it raises a serious point that will in all probability test sooner or later the constitutionality of the income tax law. The law states plainly that where a man's net profit or income is less than $4,000 a year he shall pay no income tax. But if his neighbor receives one dollar net income or profit from his investment in any kind of a corporation, company, or association, he must pay two per cent income tax annually thereon. Learned attorneys hold that this discrimination is unconstitutional and that the courts will, when the test is made, hold it so.

The new income tax law has already become a subject of much study, not only on the part of the people but the lawyers as well.

### GONE TO PIECES.

Grand Forks, N. D., Mar. 4.—The populist party of North Dakota will be merged into a new silver party. W. H. Standish, attorney general under the late populist state administration, is authority for this declaration.


### AND FOUND IT PERMANENTLY.

Los Angeles, Mar. 4.—Samuel A. Brown, Sr., of Kalamazoo, Mich., a well known horse owner and breeder, died here today. He had been suffering for several months with lung trouble and after having had several hemorrhages, came to Los Angeles a few weeks since for relief.

# FACE LIKE A BURN

**Bloody Water Oozed Out Constantly. Sufferings were Terrible. No Peace Day or Night from Itching and Burning. Doctors Failed. Cured by CUTICURA.**

My child's disease, which was the worst kind of Eczema, started on one cheek like a ringworm. It spread and itched so the poor little fellow had no peace night or day. Then it started on the other cheek and chin, until all were raw as a piece of beefsteak, like a burn where you would rub off the skin, and bloody water oozed out constantly. His sufferings were terrible. I tied his hands that he would not scratch, then he would rub his poor little cheeks on his shoulders to relieve the intense itching. I had as good a doctor as was in Philadelphia, but he failed to relieve him. I read of the CUTICURA REMEDIES, and at once purchased them. Strange to say, *that very night he rested* without scratching his face, and from that on he improved and *soon was entirely cured*. I would like anyone suffering from this terrible disease to see my boy now; his complexion is as clear and smooth as can be. This is an unsolicited testimonial, and every word is true. I thank God for my child's recovery, and I thank the manufacturer of CUTICURA.

MRS. E. S. GAMBLE,
852 N. Forty-second St., Philadelphia.

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Penetrates Muscle, Membrane and Tissue Quickly to the Very Seat of Pain and Ousts it in a Jiffy.

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