

### SUMMARY OF REVENUE BILL PASSED BY CONGRESS

(New York Journal of Commerce.)

The "bill to increase the taxes, and of other purposes," places taxes upon incomes, both from corporations and individuals, upon dividends of securities owned by non-resident aliens, a special tariff upon dyestuffs, upon inherited estates, upon the gross receipts of munition manufacturers, upon the liquor business, upon bankers, brokers, pawnbrokers, ship brokers, custom house brokers, theatres and circuses, and other places of amusement, tobacco manufacturers, and other minor industries. It also provides for the establishment of a tariff commission, and includes an anti-dumping clause to protect American interests against unfair competition after the war.

Following is a summary of the act: The ordinary tax on net incomes in excess of \$3,000 for single men and \$4,000 for married men amounts to 2 per cent a year. This is assessed against every individual who is a citizen or resident of the United States and against non-resident aliens. It includes interest on bonds, and other interest-bearing obligations of residents, corporate or otherwise. A surtax of 1 per cent is levied upon incomes between \$20,000 and \$40,000, 2 per cent on incomes between \$40,000 and \$60,000, 3 per cent between \$60,000 and \$80,000, four per cent between \$80,000 and \$100,000, 5 per cent between \$100,000 and \$150,000, 6 per cent between \$150,000 and \$200,000, 7 per cent between \$200,000 and \$250,000, 8 per cent between \$250,000 and \$300,000, 9 per cent between \$300,000 and \$500,000, 10 per cent between \$500,000 and \$1,000,000, 11 per cent between \$1,000,000 and \$1,500,000, 12 per cent between \$1,500,000 and \$2,000,000 and 13 per cent in excess of \$2,000,000. This includes the undivided profits of corporations.

The existing law provides a normal levy of 1 per cent upon net incomes in excess of \$3,000 for single persons and \$4,000 for married persons. An additional tax of 1 per cent is levied on net incomes between \$20,000 and \$50,000, 2 per cent between \$50,000 and \$75,000, 3 per cent between \$75,000 and \$100,000, 4 per cent between \$100,000 and \$250,000, 5 per cent between \$250,000 and \$500,000, and 6 per cent in excess of \$500,000.

Among other exemptions, the law allows for a reasonable depreciation or exhaustion of natural resources of a business substituting the term "reasonable" for "5 per cent."

A tax of 2 per cent is levied on the total net income of every taxable corporation, joint-stock company or association, or insurance company organized in the United States, but not including partnerships. Corporations

not included in this provision are such organizations as labor and agricultural organizations, mutual savings banks, fraternal societies, domestic building and loan association, chambers of commerce, Federal land banks, etc.

The tax upon the transfer of the net estate of every decedent, whether a resident or non-resident of the United States, amounts to 1 per cent of estates less than \$50,000, 2 per cent between \$50,000 and \$150,000, 3 per cent between \$150,000 and \$250,000, 4 per cent between \$250,000 and \$450,000, 5 per cent between \$450,000 and \$1,000,000, 6 per cent between \$1,000,000 and \$2,000,000, 7 per cent between \$2,000,000 and \$3,000,000, 8 per cent between \$3,000,000 and \$4,000,000, 9 per cent between \$4,000,000 and \$5,000,000 and 10 per cent in excess of \$5,000,000.

The munition manufacturer's tax provides an assessment upon every person manufacturing gunpowder or other explosives, except blasting powder and dynamite, and including electric motor boats and submarines, of 12 1/2 per cent upon the entire net profits. This is to cease to be effective one year after the termination of the war.

A tax of \$1.50 per barrel of not more than thirty-one gallons is levied upon fermented liquors, such as beer and ale. A graduated tax is laid upon wines.

A tax of 50 cents for each \$1,000 of capital stock, surplus and undivided profits is imposed upon corporations, joint-stock companies and associations. An exemption of \$99,000 is allowed for each company. It is not imposed on companies without net income.

A tax of \$30 is levied on stock brokers, \$50 on pawnbrokers, \$20 on ship brokers, \$10 on custom house brokers, \$25 to \$100 on theatres and other places of amusement, \$100 on circuses, \$10 on other public exhibitions, \$5 on bowling alleys and billiard rooms, from \$3 on manufacturers of tobacco whose sales do not exceed 50,000 pounds per annum to 5 cents per 1,000 cigars for manufacturers whose sales exceed 400,000 cigars a year.

Raw materials for dyestuffs are admitted to import free. Intermediates are taxed 15 per cent ad valorem. Dyestuffs are taxed 30 per cent ad valorem. Intermediates and dyestuffs are subjects to an additional tax of 2 1/2 and 5 cents a pound, respectively. These taxes are to be applied at the end of the war, and are to be reduced 20 per cent a year for five years, provided that at the end of that time the President shall determine that 60 per cent of the total annual consumption shall be produced in this country.

### THOUSANDS WOMEN WORK ON STREET CARS

(By Associated Press.) Vienna, Sept. 9.—More than 5,000 women are now employed in the municipal street car service of Vienna.

Of the 12,000 male employees before the war, 10,500 have gone into the fields. The war has completely changed the street-car service, which is now in operation nearly 24 hours a day, carrying not only ordinary passengers, but at night hauling coal and merchandise. There are no more motor cabs or motor trucks or lorries, and horses are very scarce. Consequently the street railways have become practically the only means of transportation.

Most of the women employees are acting as conductors, but great efforts are being made to get permission from the Ministry of Railways for them to act as motor-drivers. The grades in Vienna are in places quite steep, and require great strength for using the brakes, so that the authorities hitherto have hesitated to sanction the employment of women for this work. Unless, however, the military commanders will release a sufficient number of motormen from the army to carry on the car service the experiment with women drivers will have to be made, whether dangerous or not.

The clause against unfair competition provides that it shall be unlawful for any person importing articles from foreign countries to injure an industry in the United States by systematically selling at a price substantially less than the actual market value or wholesale price of such articles at the time of exportation to this country than in the markets of the home country or markets in other countries to which such articles are commonly exported, after adding the freight, duty and other charges and expenses incident to the importation and sale in the United States. The penalty for violation of this provision is a fine of \$5,000 or imprisonment for not more than a year. The injured person may sue for threefold damages.

### WOULD HAVE TWO SINO-JAPANESE BANKS

(By Associated Press.) Tokio, Sept. 9.—The Economic Investigation Committee recently appointed by the government with Premier Okuma as chairman has adopted resolutions calling for the establishment of two Sino-Japanese banks, one in Manchuria and the other in China proper. The government will soon open negotiations with the Chinese government concerning the institutions which will be joint enterprises of Japanese and Chinese capitalists. It is planned that the Japanese government will grant a subsidy and that in the case of the bank in China proper one-third of the board of directors may be nominated from among the Chinese stockholders.

### SHE DID NOT KNOW JTWELS WERE GONE

New York, Sept. 9.—A plain black leather box attracted the attention of Chauncey D. Steele, manager of the Hotel Algonquin, as he stepped into a taxicab at the Grand Central Terminal last Friday. Apparently it had been left on the seat by a former occupant. Mr. Steele opened the box and was astonished to find a large amount of jewelry. The value of the diamonds, emeralds and rubies was estimated at more than \$10,000. He found on the box the name of Mrs. Thomas White of No. 5 East Seventy-fourth Street, a daughter of Richard Croker. He informed Mrs. White, he says, and at first she staid that she had lost nothing. But later she realized her loss and informed him. She said she must have dropped the box as she was returning to her home from a Montreal train.

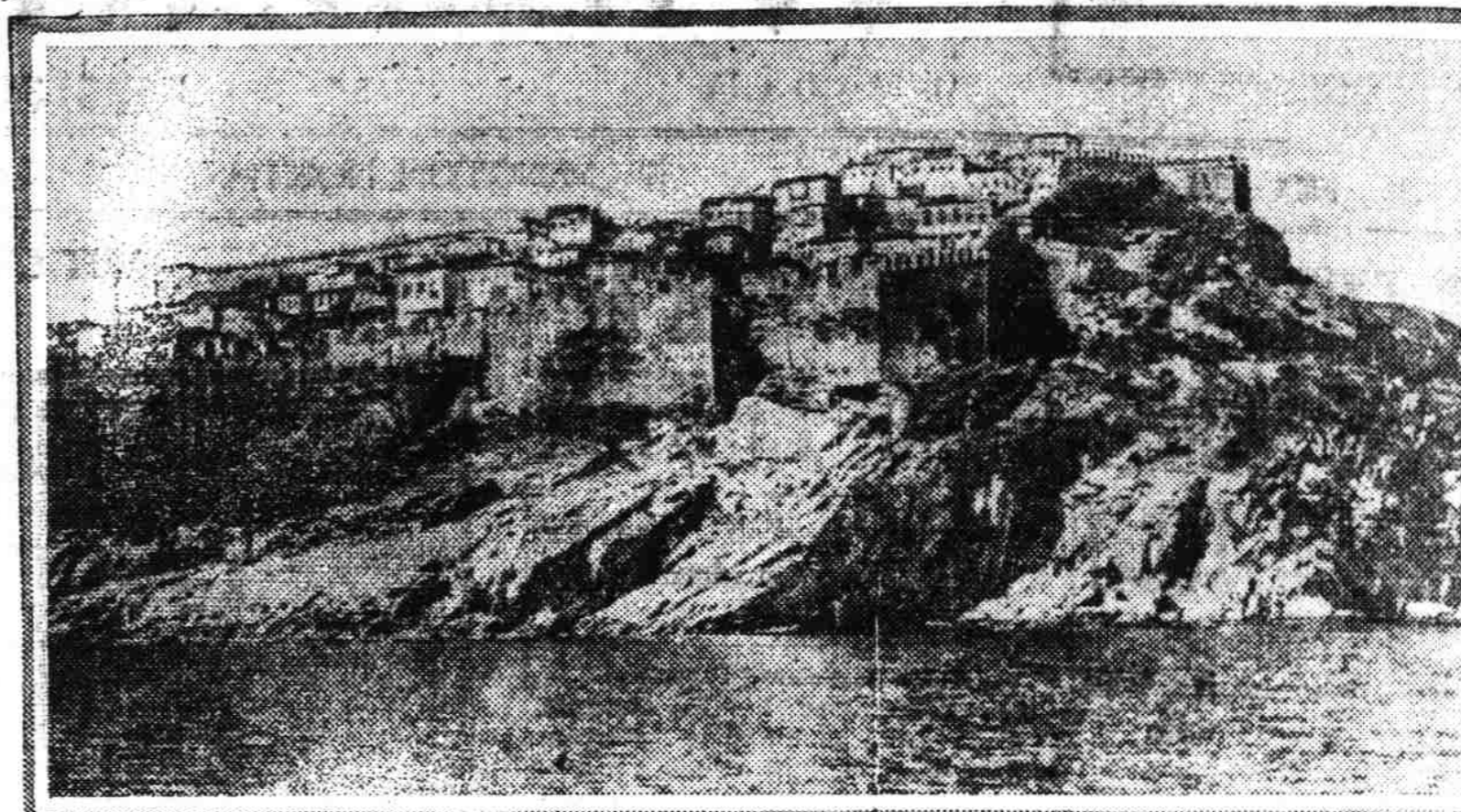
Mrs. White was out of town last night. A servant at her home had not heard of the loss or the finding of the jewels.

Rest Needed. Chicago Herald. The pretty restaurant cashier had applied for a holiday. "I must recuperate," she said. "My beauty is beginning to fade."

"That so?" said the proprietor. "What makes you think so?" "The men are beginning to count their change."

First Crook—Is there much competition in this town in our line? Second Crook—No, there's only six crooks here! And three of them are handcuffed by police jobs!—Puck.

### BULGAR OCCUPATION OF GREEK FORTS MAY HASTEN WAR



GREEK FORTS AT KAVALA. (UNITED PRESS SERVICE.)

What practically amounted to a war council was held by the Greek military leaders at Athens, following the occupation of the Greek forts at Kavala by the Bulgarians. The action of Bulgaria in taking possession of the Greek fort is expected to hasten the entry of Greece into the European conflict. A vast number of Greek volunteers already have been enrolled to fight the Bulgarians.

### KEEPS DIARY IN A CELL AND GETS HIS FREEDOM

New York, Sept. 6.—A diary, compiled when he was in a cell of the Bergen Street Police Station, earned liberty for Walter N. Polakov, a consulting engineer of the Board of Estimate.

Polakov was arrested Monday night by Patrolman Mott on a charge of over-speeding in Lincoln Place and was locked up. In the Flatbush Court counsel said Polakov had been refused food at the police station, and the desk lieutenant had refused to let him telephone to friends. Polakov made the following entries in a notebook in his cell:

"1:15 a. m.—Another prisoner, charged with violating the speed law, placed in the cell next to me. This man called to the attendant in charge of the cells and asked fair treatment. Offered his automobile as security for bail. The attendant was attired in night clothes.

"1:35 a. m.—The attendant came back to the other prisoner and said he could 'fix it.' Saw the prisoner hand 50 cents to the attendant.

"1:40 a. m.—The attendant comes back, lets the other prisoner out of his cell and remarks, 'All right, go ahead.' Magistrate Reynolds suspended sentence.

### MODEL TOWNSHIP IS PLANNED FOR MANILA

Manila, Sept. 9.—A portion of Manila, set aside as a model township for tuberculosis persons and their families, is a plan which the Philippine Islands Anti-Tuberculosis Society has just submitted to the Municipal Board. The Society has already acquired a large tract of land in the Balic-Balic district of Manila and is to establish a big sanatorium there.

For years the Society has maintained a sanatorium at San Juan del Monte a suburb of Manila. This was established through the efforts of Mrs. Eleanor Franklin Egan, an American writer, but the management of the Society has since passed into the hands of Filipinos who have kept the work going.

San Juan del Monte is the site of one of the city reservoirs and this led to a movement to change the site of the sanatorium. Balic-Balic has been selected but here the sanatorium is to be the center of a settlement where relatives of the tuberculosis patients may live. Plans are being laid for the opening of a school on the site and it is hoped to include in its enrollment children of delicate health in the other public schools of Manila. The school will be an open air institution, the first of its kind ever attempted in the Philippines.

### WIFE GOES TO VISIT WAR PRISONER

(By Associated Press.) London, Sept. 9.—The wife of General Townsend, who surrendered at Kut, has arrived in Constantinople on a visit to her husband, according to "The World." It proceeds:

"Permission was asked for her to make the journey directly after the surrender of Kut, and the Turkish sultan to have made no objection. No one knows the minutiae of the Kut controversy better than Mrs. Townsend, she will be able to tell her husband not merely the criticism of the campaign, but of the personal tributes to himself.

"Meantime, so I gather from a friend who left the city frequently, life is quiet in the capital, though there is much hostility to the Young Turks, and constant conspiracies with wholesale executions, in which very little attention is paid to innocence or guilt, the principle of Judburg justice being extremely popular with English. Only certain articles of food are dear in the Turkish capital. Bread is not dear at all. Sugar and coffee make high in price, however, while the supply of luxuries is exhausted.

"You say your friend's business is light reading. Does he read novels for a publishing house?" "No; he reads meters for the gas company."—Baltimore American.

## The City of Mexico

By Alice A. Clark

SOME of our otherwise well informed American travelers have, until recently, been woefully ignorant of the modern City of Mexico.

Beautifully situated in a great tableland, about midway between the Gulf of Mexico and the Pacific, lies this quaint old Spanish City of Mexico, the most ancient of Spain's monuments in the new world. Looking down upon it from a nearby mountain, the spectator is reminded of a checker board, for it contains ninety public squares. No smoke arises from the house-tops, as charcoal is universally used for heating purposes. Near the city gleams an enchanting group of lakes, the nearest being Texcoco, and a fringe of mountains borders the picture, with the two great volcanoes, Popocatepetl and White Woman, towering like ancient guards over the valley.

Were you suddenly to be dropped down in Major Place, you would find yourself fronting the Grand Plaza or great square, measuring one thousand feet in each direction. It is the finest open place to be found in any American city, and one of the finest in the world. On the south is the president's palace, which serves also as a hall of state, or garrisoned castle in case of siege. The archives of the government are kept here, and the national picture gallery, which contains an exceptionally fine art collection.

Opposite the palace is an arcade, crowded with shops. Here you may see the famous filigree silversmiths at their forges, hat stores with sombreros and rebosas on display, shops full of the brown and blue mantles such as the workingwomen wear, and coffee stalls. One may breakfast out of doors at queer little restaurants and watch the stream of natives in white costumes made very gay and bright with trimming, which suggests in its detail, ancient Spain, gay Paris and the Mexico of barbaric times.

To the left of this great central square of the city is the soldiers' barracks, and flanking it to the right stands the largest church in America, a Moorish looking cathedral, for Mexico is a Catholic city and, curiously

enough, the church is built on the ruins of the old Aztec temple to the God Mexitli. The interior is partitioned into twenty different chapels and the altar is one of the most beautiful in the world, adorned with marble sculpture and metal work set with gems. In the cathedral may be seen the very ancient Calendar Stone, covered with hieroglyphics representing the months of the year, before which tourists always stop to puzzle out the intricate designs.

All the houses in the city are low, as a precaution against the frequent slight earthquake shocks. They are generally modern, with here and there a picturesque dome or roof, in the style of old Spain.

The public park consists of forty acres of paths winding among shrubs, trees and fountains. Beside this runs the busiest and broadest thoroughfare in the city, celebrated in history as the scene of "Trieste Noche" or "saddest of nights." It is the road over which Cortez tried to escape.

The once famous floating gardens on the lakes have almost all disappeared. A few remain to form the center of verdant swamps and marshes.

Among the favorite resorts for those who drive about the city for pleasure, are the Tivoli gardens, which surpass many similar gathering places in Europe. Tables are arranged in the most charming and unlooked-for places, in little boxes built in tree-tops, in arbors and in open plots. The best of food is served to the accompaniment of delightful orchestral music. Since manufactured ice has been on the market, the general hotel service in Mexico has improved. In speaking of the etables, we might pause to mention the curious sweetmeats offered by confectioners. Candied pumpkin, carrots, sweet potatoes, turnips and artichokes, are novel and really delicious, but you have to learn to like them.

The manufactured articles have been few. Cigar making is, of course, a staple industry, but there are soap factories, cork factories and brick works. When war's grim shadow is lifted, the city's industrial activities will grow by leaps and bounds.

## MY FAVORITE RECIPE

### Good Things Gleaned from Experts in the Culinary Art

#### Maple Pudding

THREE cups of hot water, two cups of dark brown sugar, four tablespoons of cornstarch, three-fourths cup of cold water, and one cup of chopped nut meats or chopped popcorn. Put the sugar and water into a saucepan and stir over the fire until the sugar is melted, then add the cornstarch moistened with the cold water and stir and cook until it thickens. Add the popcorn or nuts just before removing from the fire. Pour into a wet mold. Chill, turn out and serve decorated with popcorn, and with or without whipped cream.

#### One Egg Muffins

One and one-half cups of flour, one tablespoonful of sugar, three teaspoonsful of baking powder, one-half teaspoonful of salt, one egg, one cupful of milk and one tablespoonful of melted butter. Measure and sift the dry ingredients; add the milk, melted butter and the egg well-beaten, and beat well. Divide the mixture into greased muffin tins, and bake in a hot oven for twenty minutes.

#### Crumb Cake

Sift two cups of flour and two teaspoonsful of baking powder into a basin; add one and one-half cups of sugar and three-fourths cupful of butter. Mix and rub with the hands to a mixture that looks like crumbs. Take out three-fourths cupful of these crumbs and set to one side. Then add to mixture in bowl two well-beaten eggs and three-fourths cupful of sweet milk. Beat until smooth, then flavor to taste and turn into a long buttered pan or two small ones. Sprinkle the remaining crumbs over the top of the cake, and bake until ready in a moderate oven. This cake requires no frosting, and is especially good to serve with ice cream.

#### Rice Mold

Wash one cupful of rice and simmer in one quart of water with one-half pound of lump sugar and one tablespoonful of butter until soft. Stir in one teaspoonful of vanilla extract and turn into a wet ring mold. When firm, turn out and fill the center with sliced bananas and shredded coconut. Or the rice may be divided into small molds or cups, then turned out on a glass dish and a raisin placed on the top of each one. This rice mold is delicious with custard sauce.

#### Cheese Pepper Salad

Crumble one large cupful of cottage cheese, then add four tablespoonsful

of cream and salt to taste. Cut a large sweet green pepper into rings and lay them on crisp lettuce leaves. Fill each ring with a mound of the cheese, sprinkle generously with chopped peanuts, and garnish with a little finely shredded sweet red pepper. Serve with toasted soda crackers.

#### Wine Drops

One cupful of butter, two cups of sugar, one cupful of New Orleans molasses, one cupful of sweet milk, two eggs, one teaspoonful of baking soda, one teaspoonful of powdered cinnamon, one teaspoonful of powdered cloves, two cupfuls of currants, and six cupfuls of sifted flour. Cream the butter and sugar, add the eggs well-beaten, molasses, soda dissolved in the milk, flour, spices and fruit. Mix well and drop on buttered tins, and bake in a quick oven. They may be frosted if liked.

#### Chili Sauce

Skin twelve large ripe tomatoes, then put them through a food chopper with two large peeled onions, two red seeded peppers and two green seeded peppers. Add two tablespoonsful of salt, two tablespoonsful of sugar, one half-teaspoonful of red pepper, one tablespoonful of ground cinnamon, one and one-half cupfuls of vinegar. Boil slowly for two hours, then bottle and seal.

#### Cocconut Pudding

Bring one and one-half pints of milk to boiling point, then add three table-spoonsful of cornstarch moistened with one cupful of milk, the yolks of four eggs beaten with one-half cupful of sugar, and one-fourth teaspoonful of salt. Now add one cupful of chopped cocconut and one teaspoonful of vanilla extract. Pour into a buttered pudding dish. Beat up the whites of the eggs to a stiff froth, then beat in one-half cupful of sugar, turn on to the top of the pudding, and brown lightly in the oven.

#### Bran Bread

One quart of good clean bran, one-half pint of coarse graham flour, one-half pint of flour, one teaspoonful of salt, and two teaspoonsful of baking powder. Sift these ingredients into a bowl, then add one-half teaspoonful of baking soda dissolved in one table-spoonful of boiling water and added to one-half pint of molasses. Add the molasses to the dry ingredients, with

one pint of milk and one tablespoonful of melted butter. Mix well and divide into two buttered tins, and bake in a moderate oven for thirty-five minutes. One cupful of seeded raisins or chopped nut meats may be added if liked.

#### Vanilla Blanc Mango

Pour over two-thirds of a box of gelatine one wineglassful of cold water. Put on to boil one quart of new milk; when warm, pour over the gelatine, and when the gelatine is dissolved, stir in the beaten yolks of four eggs, add four table-spoonsful of sugar and one teaspoonful of vanilla extract. When cool, pour into a glass dish and serve decorated with whipped cream flavored with vanilla, and decorate with a few slices of banana and angelica cut into strips.

#### How to Make Cottage Cheese

Bring some fresh buttermilk slowly to boiling point, and pour into a thin bag to drain. When cool, squeeze out the whey thoroughly. Place the cheese in a dish and mash it well with a spoon, then add a little rich milk or cream, and mix until smooth and as thin as desired.

#### Carrot Balls

Scrape and boil several large carrots in boiling salted water until tender. Rub through a sieve or potato press and measure. For each cupful put into a saucepan over the fire, add one-half table-spoonful of butter, one heaping table-spoonful of flour and one-half cupful of milk, and stir until thick and smooth; season to taste with salt and pepper, a few drops of onion juice and one teaspoonful of chopped parsley; cook for two minutes longer and set away until cold and firm. Form into small balls, dip each into slightly beaten egg, roll in sifted crumbs, and fry until a golden brown in smoking hot fat. Serve hot.

#### Cocconut Layer Cake

Cream one and one-half cups of sugar with one-half cupful of butter, then add one-half cupful of milk, one cupful of chopped cocconut, two cupfuls of flour, two teaspoonsful of baking powder, and the stiffly beaten whites of four eggs. Mix carefully and bake in layer tins. Cool and put together with the following frosting: Cook one cupful of sugar and one-third cupful of milk for six minutes, then add two table-spoonsful of butter and cook for six minutes; remove from the fire, add one cupful of chopped cocconut and one-half teaspoonful of almond extract, and beat until of consistency to spread. Sprinkle chopped cocconut over the top, and cut in pieces for serving.

## Trotts Abroad with Mr. Baed-a-kin

By Allene Wilkes and Tristan Tupper

ONCE on a time (not long ago) A man both fat and thin Said, where no grown folks overheard, "I'm Mr. Baed-a-kin; Now if this world is big and round, As C. Columbus said, Then one may roam and yet come home By sailing straight ahead. So who of all this company Would like to go with me to see?"



"Your eyes are big like lolly-pops!" Said one who wondered why; "And, please, Sir, would they melt away If you were made to cry?" "My eyes are both of window glass; That first from Egypt came; So you may see the world through me. And now, what is your name?" "Oh, I am Jerry—Jerry Trot, And I would rather go than not."

"And, please, Sir," said another one— (She's pretty, you can see) "I never saw such long, long arms; Whatever can they be!" "Why this," said Mr. Baed-a-kin, "Is just my index arm, While this, you'll know — that's if you'll go— Will keep you safe from harm." "Oh, I will go—I'm Jerry Trot, The only sister Jerry's got."

"Then Merry come! and Jerry come! We'll use no methods old; A cloud our wave, a wing our sail, Sky pilots, we and bold! In every land a different rig We'll use upon our way; And now we'll soar, to England's shore, Five thousand miles, they say." Said Jerry: "Where we go with you You'll let our Go-go dog go too?"

"Look, look! The earth has dropped away! Five hundred feet below!" Cried Jerry, as he leaned out far, "How strange to see it so! Like silver threads the rivers are, The sea a bowl of blue; My head is light, I'll hold on tight; And Go-go's anchored, too. From here the world it looks to me Just like in my ge-o-graphy!"

