

TARIFF CHANGES OF INTEREST TO WOMEN

Washington.—Following are the changes made by the new tariff bill in the rates charged for imports of household necessities:

Present law.	New law.
Sugar .....48.5 per cent.	Free after March 1, 1914.
Tea .....Fees.	Free.
Coffee .....Fees.	Free.
Salt .....1 pound 7 cents.	Free.
Bread .....25 per cent.	25 per cent.
Milk .....Gallon, 2 cents.	Free.
Cream .....5 cents.	Free.
Eggs .....Dozen, 5 cents.	Free.
Butter .....Pound, 6 cents.	2 1/2 cents.
Oatmeal .....Pound, 6 cents.	1-1/2 cents.
Flour .....Barrel, 45 cents.	Free.
Cheese .....Pound, 6 cents.	2 1/2 cents.
Meat .....10 per cent.	Free.
Wool yarns .....79.70 per cent.	18.90 per cent.
Wool blankets .....72.90 per cent.	30.90 per cent.
Wool underwear .....93.90 per cent.	35.70 per cent.
Wool clothing .....79 per cent.	35 per cent.
Wool dress goods for women and children. 99.7 per cent.	35 per cent.
Cotton clothing .....50 per cent.	30 per cent.
Cotton table damask. 40 per cent.	25 per cent.
Cotton collars and cuffs .....64 per cent.	30 per cent.
Cotton stockings .....75 per cent.	40 per cent.
Cotton underwear .....60 per cent.	30 per cent.
Trimmed hats .....50 per cent.	40 per cent.
Brooms .....40 per cent.	15 per cent.
Oil cloths .....44 per cent.	20 per cent.
Wheat .....Bu., 25 cents.	Free.
Potatoes .....Bu., 45 cents.	Free.
Cabbage .....2 cents apiece.	Free.
Beans and lentils. Bu., 45 cents.	25 cents.
Beets .....25 per cent.	5 per cent.
Nearly all other vegetables, natural state. 25 per cent.	15 per cent.
Vegetables sliced or otherwise prepared. 40 per cent.	25 per cent.
Pickles .....40 per cent.	25 per cent.
Vinegar, gallon. 7 1/2 cents.	4 cents.
Apples, peaches, quinces, plums, and pears, green or ripe. 25 cents.	10 cents.
Edible berries, quart. 1 cent.	1/2 cent.
Lemons, limes, grapefruit, oranges, pound. 1 cent.	1/2 cent.
Molasses .....48.5 per cent.	Free after March 1, 1914.
Cattle, each .....\$3.75.	Free.
Sheep, each .....75 cents to \$1.	Free.
Barley, bushel .....30 cents.	15 cents.
Macaroni, 1/2 cent.	1 cent.
Poultry, lb. ....3 cents.	1 cent.
Raw wool .....43.90 per cent.	Free after Dec. 1.

NEW TARIFF LAW WILL MAKE MANY RATE REDUCTIONS

Synopsis of Measure on Which Special Session of Congress Has Been Working.

MARKED CHANGES IN THE AVERAGE DUTIES

Democrats Confident That the Country Will Be Benefited by the Alterations, and That Business Will Remain Unaffected—Ad Valorem Rate in the Bill Is From 27 to 29 Per Cent., in Payne-Aldrich Bill They Are 40.12 Per Cent.

Washington.—The Democratic tariff revision bill, first on the program of reforms mapped out when President Wilson came into office, advanced to its last congressional stage when it was brought back to the house from the joint conference committee with the unanimous endorsement of the Democratic conferees.

The measure, of course, has both its friends and enemies. According to the administration, it carries out four of the party promises. Tariff reform, reduction in the high cost of living, campaign against the trusts, in that duties have been taken out of the products of the farm as well as manufactured products.

The measure, consequently, has a larger importance than that of a mere tariff reform bill, and its effect must be widespread, both on business and industry, and also in connection with politics. Democratic leaders are confident that business will suffer no untoward effect; that consumers will be benefited.

Changes in the Rates. The bill imposes an average ad valorem rate of from 27 to 29 per cent. The average for the present Aldrich law is 40.12 per cent. The average for the Wilson-Gorman act was 39.45 per cent.

Duties generally have been reduced on all of the articles that enter into the necessities of life, including the products of the farm as well as manufactured products.

Trust made products in many cases have been transferred to the free list or the duties at present imposed have been substantially reduced.

The income tax feature of the bill is expected to net some \$83,000,000. It will call for a tax on net incomes of unmarried persons of \$3,000 and upwards and on net incomes of married persons living together, where the wife or husband is dependent, of \$4,000 and upwards.

Experts' estimates indicate a surplus of \$16,000,000 over all expenditures at the end of the present fiscal year. A rate of 40 per cent is imposed on stockings and half hose valued at

not more than 70 cents a dozen pairs. For stockings between 70 and \$1.20 a dozen pairs a duty of 40 per cent. was agreed upon.

The conferees eliminated the provision inserted by the senate denying entry into the American market of goods manufactured by children under 14 years of age.

The final agreement provided that any person employed to collect the income tax may be utilized by the secretary of the treasury in the general service of the internal revenue bureau.

Larger Customs Revenues. "The customs revenues will be larger for the current year, 1914," Senator Simmons said, "because the rates of the Payne-Aldrich law have been for the force quarter, and will continue in force on wool and woolen goods until January 1, and on sugar until March 1. When the next fiscal year begins, July 1, 1914, all the rates of the new law will be in operation and the tariff duties collected will be smaller."

The income tax which is collected for the calendar year can be collected for only ten months of the present year, as the law specified that collection shall not go back of March 1, 1913. The estimated decrease in the total expenditures of the government for 1914, \$5,000,000, is based on the fact that smaller expenditures are expected for the army and navy estimates.

The balance of the total estimates, as given in the treasury estimates, is made up of postal receipts, internal revenue receipts, the profits from public land sales, and other sources of federal income.

Agricultural Products and Provisions. Cattle, sheep and other domestic animals suitable for use as food, wheat and wheat products and eggs, have been transferred to the free list. Reductions have been made on oats, butter, beans, frozen eggs, peas, green-horn stock, zante currants, chocolate and cocoa sweetened and extracts of meats from the rates provided by the house. The rates have been increased over those provided by the house on broken rice, fish packed in oil and ground spices. A rate of 20 per cent. ad valorem is placed on ground spices in addition to the specific rate provided by the house on unground. The senate receded from the reduced rate placed on flaxseed and its amendment placing a duty on bananas. The house classification on lemons and other citrus fruits is accepted.

Schedule H, Spirits, Wines and Other. No changes of importance are made in this schedule. The rates on ginger ale and similar beverages are slightly decreased on bottles containing not more than one-half pint each. The senate receded from its amendment placing an internal revenue tax on grape brandy used in fortifying sweet wines.

Papers and Books. The house rates have been reduced on common paper, box, boards, papers partly covered with metal leaf or gelatine and plain basic papers for albumizing for photographic printing. The rates provided by the house for surface-coated papers suitable for covering boxes has been increased from 35 to 40 per cent. The senate amendments placing specific rates graduated according to thickness and size have been agreed to with several reductions in the rates provided. The rates agreed to are approximately

equivalent to the ad valorem rates provided in the house bill. A specific rate has been placed on lithographic views of scenes and buildings located in the United States instead of the ad valorem rate provided by the house. This amendment results in an increase in the rate of duty.

Roman, Portland and other hydraulic cements, limestone, rock asphalt, asphaltum, and bitumen have been transferred to the free list. The house rates have been reduced on lenses, surveying instruments, telescopes, microscopes, photographic and projection lenses, in increased on strips of glass for lenses and gauges, opera and field glasses. A new classification has been made for unmanufactured mica and a rate of 4 cents per pound placed on all valued at not more than 15 cents per pound, and 25 per cent. on that valued at more than 15 cents. This results in an increase over the house rate of 30 per cent. on the cheap glass of mica, costing less than 14 cents, and a reduction of all that is valued at more than 15 cents per pound.

Cotton Manufactures. The senate classification of cotton cloth, according to the average number of the yarns contained therein, was accepted, instead of the house provision for the highest number. This slightly decreases the rate of some fancy weaves and novelty cloth, but on the greater bulk of cotton cloth the rate is not affected. The rates on bleached and dyed colored yarns are increased and on cotton yarns and cloth made of yarn, from numbers 79 to 99. The rates on handkerchiefs or mufflers, not hemmed, have been deduced from 30 per cent., as provided by the house, to 25 per cent.

WORK DONE IN CONFERENCE Alterations That Were Made From the Original Underwood Bill Passed by House. A summary of the agreements informally announced from day to day during the conference work shows in comprehensive manner the following important alterations of the original Underwood bill:

The tax rate on incomes of more than \$75,000 was increased by a graduated scale from three per cent. to seven per cent., and the exemption reduced from \$4,000 to \$3,000 for single persons. The new provision allowing a \$4,000 exemption for a married person provides "that only one deduction of \$4,000 shall be made from the aggregate income of both husband and wife when living together."

Articles added to the free list include pig iron, ferrous manganese ore cheap grades of iron; cattle and other food animals; wheat, flour, flax, hemp, sugar refining machinery, school text books, sand blast machinery, indigo dyes, moving picture films, cement and asphalt.

WORK DONE IN CONFERENCE

Some Increases Made. Increases from the house bill include: Angora wool and articles made from it. Silk ribbons and narrow fabrics from 40 to 45 per cent. Lithographic views of American scenes. Surface coated paper suitable for covering boxes, from 35 to 40 per cent. Many kinds of acids. Some kinds of paints. A new classification for woolen, stockings, gloves and mittens makes a reduction from the house rate on those valued at less than \$1.30 a dozen and an increase on those above.

Reductions from the house rates include: Common paper boxboards. Papers used for photographic prints. Wearing apparel made of cattle or goat skins. Fur hats. Rough forms of dog and goat skins. Camel's hair press cloth for use in cotton oil mills. Cotton stockings and half hose. Perfumed and medicated soaps. Crude chiclet. Linseed oil. Chlorate of potash. High-power lenses, surveying instruments, telescopes and the like. Oats. Butter. Beets and other vegetables. Extracts of meat. Currants. Chocolate.

House Rates Changed. Through a reclassification rates will be slightly reduced from those fixed by the house on fancy grades of cotton cloth. The tariff on automobiles, fixed by the house at 45 per cent. and radically cut by the senate, was compromised by making a new classification of automobiles valued at less than \$2,000, for which a rate of 30 per cent. was fixed.

The 5 per cent. rebate in tariff made by the house bill on goods brought in American ships was retained, with the added provision that it should not "be so construed as to abrogate or in any manner impair or affect the provisions of any treaty" of the United States.

That portion of the house bill requiring foreign manufacturers or exporters to submit their books to American custom agents was amended so that if the exporter refused to allow such examination an additional duty of 15 per cent. ad valorem can be imposed on his exports.

Section 8 of the Cuban reciprocity treaty, which provides that Cuba should have a preferential rate of 20 per cent. on sugar and that the general tariff of the United States should not be reduced below the figures of the Dingley tariff law of 1897, is repealed.

It would not be safe to refer to the stranger from Butte as a Butte, but what is he? And you man from Key West—are you a Key Weston, and if so can you walk six thousand miles in fifteen minutes?

By the way, if you are from Walls, Walla, don't you think the best way out of it would be to stay at home?—Kansas City Star.

The diamond mines of South Africa are robbed of \$5,000,000 in diamonds yearly.

HOW THE NEW INCOME TAX WILL BE LEVIED AND WHAT REVENUE IT IS EXPECTED TO YIELD

Incomes.	Number.	Total Tax.
\$3,000 to \$5,000.....	126,000	\$ 630,000
\$5,000 to \$10,000.....	178,000	5,340,000
\$10,000 to \$15,000.....	53,000	4,240,000
\$15,000 to \$20,000.....	24,500	3,185,000
\$20,000 to \$25,000.....	10,500	2,100,000
\$25,000 to \$50,000.....	21,000	9,660,000
\$50,000 to \$75,000.....	6,100	6,832,000
\$75,000 to \$100,000.....	2,400	4,776,000
\$100,000 to \$250,000.....	2,500	13,775,000
\$250,000 to \$500,000.....	550	8,805,500
\$500,000 to \$1,000,000.....	350	13,653,000
\$1,000,000 or above.....	100	9,301,000
Total.....	425,000	\$82,298,000

MANY CITIZENS TO CONTRIBUTE TO INCOME TAX Estimate Is That 425,000 Persons Will Be Affected Under Provisions of New Measure.

EXPECTED TO RAISE SUM OF \$82,298,000

All Who Get \$3,000 or Over Must Report Their Incomes—Now Is the Time to Begin Accurate Accounts, as New Law Will Cover Receipts From March 1, 1913—Failure to Report Will Be Punishable by a Fine—Methods of Collections Provided.

INCOME TAX SCHEDULE.

\$3,000 to \$20,000.....	1 per cent.
\$20,000 to \$50,000.....	2 per cent.
\$50,000 to \$75,000.....	3 per cent.
\$75,000 to \$100,000.....	4 per cent.
\$100,000 to \$250,000.....	5 per cent.
\$250,000 to \$500,000.....	6 per cent.
More than \$500,000.....	7 per cent.

Washington.—According to estimates completed by the treasury experts, 425,000 American citizens must keep such accurate account of their incomes this year that they will be able to report to the income tax collector next spring exactly how much they owe the government under the new income tax law.

So far as the taxable American is concerned, the income tax law is now practically in force against him. While the tariff law in which the law is embodied will not be signed until next week, the first returns do not have to be made to the internal revenue collectors before March 1, 1914. But when the returns are made they will cover the income of citizens from March 1, 1913, to December 31, and the first payment of tax will be for money received during this period.

Every single person (citizen or foreign resident) whose annual income exceeds \$3,000, and every married person with an income above \$4,000, is expected to report his or her receipts in detail to the government agents March 1 of each year.

The estimate completed indicates that the income tax will produce \$82,298,000 from the 425,000 persons taxed. To this will be added the \$35,000,000 or more produced by the present corporation tax, which is continued as part of the law.

President Wilson, the federal judges of the supreme court now holding office and employees "of a state or any political subdivision thereof" are the only persons specifically exempted from the tax by the new law. The president and judges now in office were made exempt to escape any questions of the constitutionality of the law, and their successors in office will be compelled to pay the tax.

First Burden Is on Citizen. The general public is expected to give close study to the new law in the next few months, as the first burden of the tax payment rests with the individual citizen, and his failure to report his income is punishable by a fine.

It is admitted that when first returns are made many taxable persons probably will escape payments, but with each year the government's lists of persons with taxable incomes will be made more nearly complete.

Methods of Collecting Tax. Two primary methods of collecting the tax are contained in the law. One is that the individual return made by the citizen; the other the returns by corporations and other employees who pay their employers' taxes "at the source." Under the law as it will be signed by President Wilson next week, every large company employing labor will be compelled to report any regular salaries it pays in excess of the \$3,000 figures, and will pay the taxes for its employees and deduct the tax from their pay envelopes.

This "payment at the source" will apply to salaries, rents, interests, royalties, partnership profits and some other sources of income, and persons receiving such incomes must be prepared to show that the money has paid its tax at its source.

In figuring up his net income for the taxpayer, the American business man, after deducting \$3,000 for himself, or \$4,000, if married, will have

the right to claim the following additional exemptions: Necessary expense of carrying on business, not including personal, living or family expenses. Interest paid out of indebtedness. National, state, county, school or municipal taxes paid within the year. Trade losses, or storm or fire losses, not covered by insurance. Worthless debts charged off during the year.

A reasonable allowance for the depreciation of property. Dividends from companies whose incomes have already been taxed. Interest from state, municipal or government bonds. Must Be Entire "Net Income."

It is a clear provision of the law, however, that the taxable person must make a return to the internal revenue collector for his entire "net income," and exemptions claimed under the law must be submitted to the federal officers for them to determine upon their reasonableness or legality.

The amount of the income tax, as finally agreed upon, follows: From \$3,000 to \$20,000, 1 per cent.; from \$20,000 to \$50,000, 2 per cent.; from \$50,000 to \$75,000, 3 per cent.; from \$75,000 to \$100,000, 4 per cent.; from \$100,000 to \$250,000, 5 per cent.; \$250,000 to \$500,000, 6 per cent.; above \$500,000, 7 per cent.

A single man with an income of \$25,000, for example, would pay 1 per cent. on \$17,000 and 2 per cent. on \$500, a total tax of \$270. If married, the first tax of 1 per cent. would apply to only \$16,000 of the income.

Ready to Answer Questions. The treasury department is preparing for a flood of questions about the new income tax, realizing that this feature of the tariff bill about to become law strikes more intimately at the tax paying citizen than do the indirect taxes collected through the customs duties.

One of the first steps taken to get general information before the public will be to distribute income tax blanks through postoffices, internal revenue officers, and other federal agencies. However, the fact that he does not receive a blank or a request to pay the tax will not exempt a taxable person from the penalties of the law.

Representative Cordell Hull of Tennessee, who drew the income tax provision of the tariff bill which will soon become law, made public a detailed explanation of the tax plan as it will touch the individual citizen.

"The treasury regulations soon to be prepared will make clear to every taxpayer the requirements of the law and its application to income derived from the various kinds of business," Mr. Hull said. "Any person who keeps familiar with his business affairs, during the year should have no difficulty in executing his tax return."

How Tax Is Divided. "The income tax is divided into two phases, the 'normal' tax of one per cent. on the whole income above \$3,000, and the additional tax that begins with an extra one per cent. above \$20,000 and is graduated to six per cent. above \$500,000. Wherever the income tax is paid 'at the source' by a corporation for its employees or in similar cases, only the one per cent. normal tax is so paid.

"The individual has to pay any additional tax himself. The provisions of the law requiring the tax to be withheld at the source does not take effect until November 1, 1913.

"For the first year the citizen will make return to the local internal revenue collector before March 1, 1914, as to his earnings from March 1, 1913, to the end of this year. The collector will notify him June 1 how much he owes and the tax must be paid by June 30. After next year the tax will apply on the full calendar year.

"If the income of a person is under \$3,000, or if the tax upon same is withheld for payment at the source, or if the same is to be paid elsewhere in the United States, affidavit may be made to such fact and thereupon no return will be required.

Covers Incomes of All Citizens. "The tax covers all incomes of citizens of the United States, whether living here or abroad; those of foreigners living in the United States, and the net incomes from property owned or business carried on in the United States by persons living abroad.

"The net income includes all income from salaries or any compensation for personal services; incomes from trades, professions, business, or commerce; from sales or dealings in personal property or real estate; from interest, rent, dividends from securities; for all business carried on for gain.

"Requests will not be considered income, nor will life insurance paid to a beneficiary or returned to the insured person as a 'paid up' or 'surrendered' policy be taxable. Interest on such property will be included as income, however.

"The amount that may be deducted from a total income includes the cost

of carrying on business, actual losses, depreciation allowances, and tax exempt or tax paid money. Living expenses cannot be deducted, nor can money spent for permanent improvements to property.

Forms to Be Ready Soon. "The form that is to be filled out by the taxpayer will be drawn up soon by the commissioner of internal revenue. The taxpayer will then specify his gross revenue and then specify and claim the deductions to which he feels entitled.

"Unless a man's income tax is 'paid at the source' he must hunt up a tax blank, fill it out, and see that it finds its way to the proper federal official in his district before March 1, 1914.

"Firms, corporations, and the like having the handling of interest, rents, salaries, or other portions of the income of any citizen are compelled to deduct the tax for the individual and pay it to the government. The individual then will receive a receipt showing he has paid his tax."

WEALTH IN MIDDLE WEST Investigations by Commissioner of Internal Revenue Reveal Large Fortunes There.

The commissioner of internal revenue made public the estimates on incomes for the middle west. These estimates show that far more wealth is distributed in Illinois outside of Chicago than in the city. The commissioner of internal revenue is inclined to believe the reports are so far from correct that he will not use them to any extent in his plans for the collection of the income tax.

According to his statement, 12,000 citizens of Chicago have incomes ranging from \$3,000 to \$20,000 per year, while 12,800 citizens of the Eighth district, which has its headquarters in Springfield, have incomes within this scope. Only 5,000 individuals in the Fifth district, with headquarters at Peoria, are listed.

Likewise in Indiana there is a great variance in districts. The collector for the Sixth district reported over 20,000 taxable incomes, and the collector for the Seventh district reported only 6,000.

Large Fortunes in Iowa. Iowa's incomes will be largely taxed, the collector for that state reporting nearly 17,000 taxable fortunes. Wisconsin has a few over 10,000, Michigan close to 12,000, and Minnesota about 4,000.

A feature about the Minnesota income estimate is that the collector declares there are 150 men in the state with incomes upwards of \$100,000 annually, while in Chicago the collector reported only 35 persons with incomes above the \$100,000 mark.

Large fortunes seem to predominate in Minnesota, for there are 1,000 men rated with incomes between \$20,000 and \$50,000, as against 500 in Chicago and 1,000 in the whole state of Illinois; 500 with incomes between \$50,000 and \$100,000, as against 175 in Chicago and 275 in Illinois, and 150 over \$100,000, as against 50 in Illinois.

Indiana and Michigan are also reported as having large income bearing fortunes over the \$20,000 mark. Figures for the Middle West. The following table shows the various taxable incomes in six middle west states:

State	ILLINOIS.			
	\$3,000 to \$20,000	\$20,000 to \$50,000	\$50,000 to \$100,000	\$100,000 and over
First dist.....	12,000	500	175	35
Fifth dist.....	5,000	200	75	15
Eighth dist.....	12,300	200	75	15
Thirteenth.....	9,000	200	50	10
INDIANA.				
Sixth dist.....	12,000	500	100	75
Seventh dist.....	5,500	120	30	10
IOWA.				
Third dist.....	15,000	30	30	5
WISCONSIN.				
First dist.....	5,500	250	50	10
Second dist.....	4,000	200	25	10
MICHIGAN.				
First dist.....	6,500	750	150	25
Fourth dist.....	3,500	200	75	10
MINNESOTA.				
First dist.....	2,500	1,000	500	150

Canadian Fox Industry. Much money is involved in the Canadian fox industry. Since the opening of this season 219 live foxes of various hues including silver gray, valued at \$320,000, have been shipped from Edmonton to points in eastern Canada and the United States for breeding purposes. Included in this lot were ten young black foxes which were sold to a New York firm for \$30,000. Many young foxes die soon after capture. Several black pups have died after being sold for \$1,500 to \$2,500. A western fur company which has been supplying the eastern markets with young live foxes announces that it will discontinue the eastern shipments, having decided to establish a farm in western Alberta, where 40 foxes are already domiciled. A decrease of 25 to 50 per cent. has taken place in the prices paid for these animals, which is attributed to the large number which have been supplied from the northern country of Alaska, Yukon territory, and the northwest territories. The supply has been plentiful because the young foxes were dug out of their holes before they were able to escape. In a short time the young foxes will leave their dams and it will then be impossible to catch them otherwise than singly in traps, and the prices will probably rise.

The Winner. Senator Key Pittman was talking in Tonopah about two lobbyists who had quarreled.

"But there's no fear," he said, "of their maiming or mutilating one another. They are like Bluff and Stuff."

"Who came out ahead," a man asked, "in that street row between Bluff and Stuff?"

"Stuff did," was the answer, "but he had half a street's start."

FRUIT LAXATIVE FOR SICK CHILD

"California Syrup of Figs" can't harm tender stomach, liver and bowels.

Every mother realizes, after giving her children "California Syrup of Figs" that this is their ideal laxative, because they love its pleasant taste and it thoroughly cleanses the tender little stomach, liver and bowels without griping.

When cross, irritable, feverish or breath is bad, stomach sour, look at the tongue, mother! If coated, give a teaspoonful of this harmless "fruit laxative," and in a few hours all the foul, constipated waste, sour bile and undigested food passes out of the bowels, and you have a well, playful child again. When its little system is full of cold, throat sore, has stomach-ache, diarrhoea, indigestion, colic—remember, a good "inside cleaning" should always be the first treatment given.

Millions of mothers keep "California Syrup of Figs" handy; they know a teaspoonful today saves a sick child tomorrow. Ask