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SUNDAY, FEBRUARY 8, 1914.

The soul of man can never be enslaved. Save by its own infirmities, nor freed. Save by its very strength and own resolves. And constant vision and supreme endeavor! You will be free? Then courage, O my brother! —George Cabot Lodge.

LOOKING UP "It's always morning somewhere."

Unless a man is peculiarly constituted, he does not yearn for a fight. But it is a fact, despite this situation, that the man who is looking for a fight usually succeeds in finding what he is after. Generally, too, it is the man who does not like a fight, who puts up the best battle when circumstances force him to it. The bravest man is not the noisiest and a loud mouth is not a badge of courage.

It is this disposition to avoid trouble which is largely responsible for the fact that there are so many places in which the minority controls the government. The folks who, on general principle, have been friendly to clean government and honest administration have been unwilling to get in and make a fight for these things. They have been willing enough to shout words of encouragement to the few men who would take a stand for the right, but there would end their participation in the contest. They would vote if it happened to be convenient, but they would not participate in caucus or primary, because it meant a contest.

So the control of the caucus and the primary fell into the hands of the men who represented the minority sentiment of the community, but who were always on hand and always were willing to scrap. It was not a matter of principle with them—they had made politics a business proposition and the control of the ward caucus and the city government meant for them easy living. And they resorted to any means whatever, in order to secure and retain their hold upon the direction of affairs.

But they went too far. Overconfident, they played their game too strongly. Like the bully, looking for a fight, they finally waked up the fellow who would give battle if compelled so to do. These minority-government forces have exceeded the bounds which prudence, earlier, set for them. They have stirred public sentiment and public sentiment is squaring itself for the struggle which is inevitable if decency and justice are to be the governing influence in this country.

This process of awakening has been slow. It necessitated the work of the muck-raker. This work was deplored by many clean and worthy citizens because they did not wish to have the filth and nastiness of crooked politics exposed to the naked eye. It was deplored by the gangsters, because they, too, wished these things to remain hidden—though for quite a different reason. And now the majority, forced to fight by the insistence of the minority, is preparing for the great battle. It is the contest for social and industrial justice and it is the most vital struggle which has been made in this country since the adoption of the constitution. When the new alignment was formed, there were sneers about "carrying religion into politics." But we don't hear much of that now. The certainty of the struggle and the importance of its issues are accepted. And the whole country is lining up for the battle which must result in the victory of the right.

—THE OPTIMIST.

PRACTICE AND PREACHING

Rather often, the critics assert that the preachers do not practice. This is the last-ditch stand of him who yields to argument which he knows is right; it is the retort of the man who cannot answer the argument but who does not wish to concede its correctness. "Why don't they practice what they preach?" This is the parting shot. It is a bit of ammunition which has been used in warfare for many ages.

The other night, a boy we know well asked this question of his mother. The lad was not in controversial mood, but was wondering at the evident shortcomings of people who urge right living and correct habits. And the question was asked not with any impertinence but rather sorrowfully. And the reply of the mother, it seemed to us, was amazing wise.

"There are not any of us," said the mother, "who practice up to the standard of our preaching, because if we are sincere, our preaching represents our ideal. We preach that ideal if we are really in earnest; and we try our best to live up to it. But because we are what we are, we cannot attain that ideal, though we can, if we try hard, come closer and closer, all the time, to reaching it.

"But, because we cannot practice our preaching entirely, it does not mean that our preaching is not correct or that we are insincere. As long as we keep our ideal in sight and as long as we strive as hard as we can to reach it, we are being made stronger and better. It's better to make this effort and to fail, than it is to settle back and declare that we can't do it, so there's no use in trying.

"It is the boy or girl, the man or woman, who keeps in mind the ideal which has been selected and who makes an earnest effort to live up to that ideal, who is best and strongest. Failure should not weaken or discourage. It should prepare us for even a stronger fight than we have ever made before. It is this sort of practice that is the mark of the real man and the real woman."

The dinner went on after that. The boy looked thoughtful. Then he smiled and seemed to have caught the idea. That it was a good idea, who will question? It is the everlasting struggle that keeps us strong and in training. If we are ready for the emergency when it faces us, it is because we have kept "in form."

There is no justification for the position of him who settles back and says things are good enough as they are; that there is no cause for effort; that it is better to take things easy.

It is the establishment of an ideal and a continued effort to attain that ideal which makes us strong and keeps us strong. Perseverance has won more victories than brilliancy has to its credit. This is true in school, in business, in whatever line of endeavor we engage.

It was the perseverance of the spider, swinging for a hold upon a beam, which gave Bruce the courage for the one more attempt, which was the one needed. There is no disgrace in failure, if it is failure after honest effort. This sort of failure, in fact, is a strengthening influence.

If our ideals are right and if we were able to attain them, this world would become perfection. There was but one Perfect Man in the world's history. But the fact that we cannot reach perfection should not discourage us from trying to get as close to it as we can.

The athlete, striving for a record, does not desist because he fails to leap the desired height at the first trial. He keeps on trying until, one day, he sails over the bar. Even then he does not stop. He sets the bar a notch higher and goes after a new record.

Preaching is not a mistake. Let the critics decry it as they will, preaching fixes the ideal. Without it, we should lack the inspiration of the goal which it places before us. And if the preacher does not always exemplify his preaching in his practice, the fact does not make his preaching any the less helpful.

Whether we are preaching for religious advancement, or whether we are preaching for civic betterment, whether we are urging a unified community upon a question of education or city improvement—if the preaching is sincere it does good. It fixes an ideal. When that ideal is accepted, when individuals or communities are working for that ideal, the preaching has done its work.

This, all of it, assumes that the preaching is sincere. There must be the failure that follows honest effort—not the failure of the four-flusher or the side-stepper. If we are on the square in our practice and on the square in our preaching, it is not absolute failure if the one does not meet entirely the requirements of the other.

—A. L. S.

drivers of the horses, some who did not care that their beasts suffered so long as they, themselves, were comfortable.

And the horses were left standing in the streets and in the alleys. And they had no blankets upon them, wherever they might be protected from the storm.

For their drivers did not care. But there were within the city yet other drivers of horses who were merciful unto their beasts and who were careful that the animals might not suffer.

Blankets did they provide for their horses and warm stables. Nor would they drive the horses out into the storm, except that it was necessary.

For of those two classes were the drivers of horses within the city. Then Bill, even Bill who was captain of the host, spoke unto his captains and unto his men and said, Go forth into the highways and byways of the city, even into the streets and alleys, and gather all the horses that are left standing in the cold. Take them unto stables where they may be warm. And see unto it that every driver shall provide blankets, where-with his steeds shall be kept warm. For it is some cold and the horses must not suffer.

And the captains went forth and their men with them. Unto all parts of the city did they go, even as Bill had said unto them and as he had commanded them to do.

And they found it even as Bill had said. For there were horses that had been left standing in the storm, even while their drivers sat with the cooks in the kitchen or lifted a hot one at the bar.

And when the captains and their men had gone forth, they gathered all these horses into stables. And there were the horses fed and made warm. And there were thirty of them.

Then came the captains unto Bill and said unto him, Verily it hath been done as thou hast commanded. And the horses are no more in the storm upon the street.

And Bill looked and saw that it was good. Now, also when the snow came upon the city and the wind blew in the streets thereof, it was hard sledding.

Nor could the people of the city walk about, as was their custom. For the snow was piled high in the places wherein they were wont to walk.

And they could not get about. Some were there who could not get home and who were forced to stay in town. And they made a great holler, but at heart they rejoiced. For at home there was coal to carry and wood to split.

And some there were who were caught at home and could not get to town. And they said, Ha-Ha, but they were not glad, for they could not play solo at home and they were handy to the woodshed.

And Tomprie saw that the streets were bad and the walks. And he called unto his man, even unto the foreman with whom he had surrounded himself, and said, Verily will we go forth into the drifts and we will make paths wherein these people may walk.

Then did Tomprie go forth with his foreman. Even into the midst of the storm did they go and into the drifts. And they made paths wherein the people might walk and they dug ways wherein the chariots of the city might be driven.

And those who were caught in town were able to get home and those who were caught at home were able to get to town.

And all were glad. For, verily, it is that which a man hath not that he most wanteth.

And the people looked and saw the good work which Tomprie had done. And they saw that Tomprie was on his job. Good and plenty was he on his job, both Tomprie and the foreman with whom he had surrounded himself.

And the people of the city were glad. And they said, one unto another, Verily and in truth here are two men who are earning their pay.

Even the shekels of gold and of silver which we pay unto them do these men earn.

And they spoke good words for Bill and for Tomprie. For they earned their pay and the people were satisfied.

And so it came to pass that these things were written in the record, even in the record of The City That Was Built by The River.

SOLON'S DAUGHTER IS A VASSAR GIRL



MISS NATALIE SUTHERLAND. Miss Natalie Sutherland, daughter of Congressman and Mrs. Howard Sutherland of Elkins, W. Va., is a student at Vassar college. She has just returned to her school work after a visit with her parents at the national capital.

Uncle Sam Studies Income Figures



Inquiring about the intricacies of the income tax law in New York customs house; William H. Osborn, commissioner of internal revenue.

Washington, Feb. 7.—Have you an income of \$3,000 or more? If so, better look into this new federal income tax law and prepare to pay the tax. No use trying to dodge it. Uncle Sam's intelligent sleuths, working for Commissioner of Internal Revenue William H. Osborn, are said to be gathering information on the quiet. Perhaps they have found out about your income. And there's a big penalty awaiting the man or woman who tells false stories about his or her income.

Luther F. Speer, deputy commissioner of internal revenue, is the man who will collect the tax. He has made quite a study of the new law and what he says about it is worth listening to.

It is estimated that the income tax law will affect directly more than a half million citizens and aliens, says Mr. Speer.

Every citizen of the United States, whether residing at home or abroad, and every person residing in the United States, whether a citizen or not, will be liable to this tax, levied at the rate of 1 per cent annually upon such of his or her net income as exceeds \$3,000, except in certain cases.

Levied on Net Income. The personal income tax is to be levied on the net incomes of individuals. In ascertaining this net income two kinds of deductions will be allowed from the gross income. The first of these is known as the "specific exemption," which is \$3,000 for all unmarried persons and \$4,000 for all married men living with their wives or married women living with their husbands. But only one deduction of \$4,000 will be made from the aggregate income of both husband and wife when living together. The second deduction is that for necessary expenses, interest paid within the year, taxes, losses, etc., allowable in the ascertainment of net income when the gross income is derived from business.

These deductions for necessary expenses actually paid in carrying out any business will not include personal, living or family expenses. All necessary expenses such as rent, hire, rental of place of business, lighting, heating, stationary, livery charges, etc., will be considered as exceptions growing out of the conduct of the business. But expenses for medical attendance, store accounts, family supplies, wages

of domestic servants, cost of board, room or house rent for family or personal use will not be deductible from gross income in making the returns for net income.

A Graduated Tax. "Now as to the rates of this tax. There is, first, the 'normal rate' of 1 per cent on all net incomes not over \$20,000. The amount of this rate is estimated by taking 1 per cent of the net income minus the exemption of the \$3,000 or \$4,000 allowable to the person making the return. The law also provides for an additional tax of 1 per cent per annum upon the amount by which the total net income exceeds \$20,000; 2 per cent per annum upon total net incomes between \$20,000 and \$75,000; 3 per cent upon \$75,000 and \$100,000; 4 per cent upon \$100,000 and \$250,000; 5 per cent upon \$250,000 to \$500,000; and 6 per cent upon net incomes over \$500,000.

This tax will be obtained in two ways—by what is known as collection at source and collection from the individual. According to the first method all companies, corporations, etc., having the custody or disposal of the interest, premiums, annuities, rents, etc., of another person, exceeding \$3,000 for any taxable year, is required by the law to withhold 1 per cent of these gains and pay it to the government directly. But no such collection at the source will be made upon dividends, etc., of corporations subject to the corporation tax.

What Return Must Include. "The other method, that of collection from the individual, will be undertaken in this manner. Every person of legal age subject to the tax will be required to make accurate return of his annual income to the collector of internal revenue of the district in which he resides, this statement setting forth specifically his gross amount of income from all sep-



William H. Osborn, commissioner of internal revenue.

arate sources, and from this total must be deducted the aggregate items of expenses and allowances to which I referred.

"If the income taxpayer has his residence in a foreign country his returns will be made to the collector of the district in which his principal business in the United States is carried on. But if the taxpayer is liable only to the 'normal tax' of 1 per cent he need not make return of income derived from dividends on stock or corporations taxable under the corporation tax. Partnerships will not be required to make returns of profits or income, for the reason that the individuals composing these partnerships will account for all income in their individual returns.

"The taxpayer must include in his statement of income gains, profits and income derived from salaries, wages or compensation for personal services of whatever kind and in whatever form paid, or from professions, business, trade, commerce or sales or dealings in property, whether real or personal; also income growing out of the ownership or use of or interest in real or personal property, and from interest, rents, dividends, securities or the transactions of any lawful business carried on for gain or profit. Proceeds of life insurance policies, however, are free from tax, and need not be included in the return of income. Neither shall interest upon United States state, county or municipal bonds be included.

How Law Hits Aliens. "Citizens must make these returns of their income whether living at home or abroad, but non-resident aliens are required to make returns only upon income derived from property in the United States.

"Physicians, lawyers and other persons receiving fees for professional services must include all actual receipts of such fees rendered in the year for which return is made, together with all unpaid accounts, charges for services or contingent income due for that year, if the same are considered good and collectible. Debts may be considered worthless only after legal proceedings to recover them have proved fruitless. Interest on notes, bonds or other evidence of indebtedness, if good and collectible at the end of the year, must be returned as income whether actually collected or not.

"Any person or officer of any corporation who makes a false or fraudulent return will be subject to a fine as high as \$2,000, or to a term of imprisonment as long as one year, or both, at the discretion of the court. And, furthermore, the commissioner of internal revenue is authorized to double his tax."

In Little Old New York

New York, Feb. 7.—As Abe Martin might say, "What has become of the old-fashioned woman who used to stay home and 'tend her knitting'?" She certainly is hard to find in these days, when women are making their influence felt in every line of human activity. A generation ago it would have created something of a sensation for a woman to speak at a banquet of business men. Now little or no attention is attracted by the announcement that Mrs. J. Borden Harriman is to be a leading speaker at the dinner of the National Retail Drygoods association at the Hotel Astor next Tuesday night. Few persons, either men or women, are better informed than Mrs. Harriman on the broad subject of the relations between employer and employe. President Wilson recognized this fact when he appointed her as a member of the national committee on industrial relations.

It is to be regretted that the state cannot have the services of Frank Moss in the present graft investigation and in any prosecutions that may follow. Mr. Moss, who has just resigned his position as District Attorney Whitman's staff to return to his private practice, is the ablest graft prosecutor in New York. William Travers Jerome not excepted. His experience along this line dates back to the days of the old Lexow committee, when he was the right-hand man of the Rev. Dr. Charles Parkhurst. It was Mr. Moss who collected the evidence to prove that vice was protected by the police. He also led many gambling raids under the auspices of the committee of 15, which led to the overthrow of Tammany and the election of Seth Low and District Attorney Jerome in 1901. During the past few years, as Mr. Whitman's assistant, Mr. Moss has prosecuted some of the most important criminal trials in the history of the country. Among these was the trial of Lieutenant Charles Becker and the four gunmen for the murder of Herman Rosenthal.

In New York city there are between 60,000 and 100,000 homeless men and women who find shelter on winter nights either in the rear rooms of saloons or in lodging houses where liquors are sold, according to a report on the conditions for the care of

the homeless in this city that has just been made public by State Excise Commissioner Parley. Whether the accommodations provided by public charity or by private enterprise in this matter of speculation, says the report, but when there is an unusually bitter cold night in winter, actual conditions confront theory with the fact that the homeless overflow the places of refuge provided and crowd the saloons of the congested districts. Superintendents in charge of several missions on the lower East Side told the agents of the excise department that they believed the saloons did a great deal of good in allowing the homeless to occupy their rear rooms, because, as one of the superintendents explained for nights in bad weather it was practically impossible to obtain lodging at the cheap lodging houses, which were filled early. The committee of 50, headed by Seth Low, which investigated these conditions reported as follows: "As yet, adequate substitutes for the social benefits which thousands of people actually derive daily from the saloons have not yet been developed. It is to this problem that the experience, the wisdom, and the wealth of those interested in social progress must be directed."

The serious illness of Marcus Mayer has brought forth many expressions of sympathy from members of the theatrical profession, particularly the older members. Mr. Mayer is the last survivor of a famous group of theatrical managers and impresarios that flourished along in the early '80s and which included Henry E. Abbey, Augustin Daly, A. M. Palmer and the Graus. Mr. Mayer's first venture as a manager was the starring of Julia Dean Hayne, which was a success. Then followed a season with the younger Keen, after which he successfully directed the tours of the world renowned celebrities, Lady Don, wife of Sir William Don, said to be the most beautiful woman of her time; Edwin Booth, the great tragedian; Lawrence Barrett, Edwin Adams, Adelaide Neilson, Rose Eytling, Jane Haddington, Charlotte Cushman, Sarah Bernhardt, Sir Henry Irving, M. Coquelin, Monet-Sully, Mary Anderson and Adeline Patti, for whom he managed three tours, one to South America and Mex-

ico. While in South America Mrs. Patti was paid \$5,000 in gold by Mr. Mayer for each appearance. Then came a tour of the far east with Sarah Bernhardt, playing engagements in Egypt and India, followed by tours of the principal cities of Europe. He was with Mrs. Bernhardt when she played before the czar and imperial family at St. Petersburg, and has a magnificent diamond ring as a souvenir of the occasion. Mr. Mayer in later years brought many European artists to America, also introducing many Americans to the European public, and holds the record for trans-Atlantic voyages, having crossed the Atlantic ocean probably 150 times, which, with several trips to Australia, South Africa, Japan and China, and two round-the-world journeys, ranks him well up with the most famous globe trotters.

In publishing circles in this city the present week has been recalled as the centenary of the birth of George P. Putnam, who probably is entitled to be called the first great American book publisher. Mr. Putnam was born in Brunswick, Maine. He was a boy of 14 when he came to New York and obtained a position as a clerk in a book store. He began at that time a compilation of dates, at first for his own benefit. As time went on he found that this collection might be published and it was issued as a "Chronology" when he was 19 years old. The title afterward, under which it became well known, was "The World's Progress." After several years Putnam entered the employ of the publisher and bookseller, John Wiley, and at the age of 25 he became a partner in the house. Meanwhile he had traveled in England for his employer and again he went to London, where he established a branch of the firm. While he was in London he published the "American Bookstore," and he compiled a work called "American Facts," which was published as an answer to Charles Dickens' "American Notes." At 34 Putnam returned to America and went into business for himself in New York. His most important enterprise was undertaken soon afterward, namely, the publication of Washington Irving's works. It proved a very successful venture and he subsequently published the works of James Fenimore Cooper, Edgar Allan Poe, Bayard Taylor, James Russell Lowell, William Cullen Bryant and others.

Chronicles of the City

The Man and His Beast.

Give heed unto the words which are written, even unto the words which have been written in the Great Book of the City That is Built by The River.

Harken unto these words and give heed unto them, that ye may know the things that were done in the city.

For it hath been said by them of old, Verily there shall be many who read, but there shall be few who understand.

For there is none so blind as he who will not see. And there is none so dense as he who will not seek to understand.

Behold, he who will not understand readeth the word which is written and readeth it not right. He distorteth the word and maketh it to serve his own purpose, even the word of the record.

Nor will he be on the square when he readeth, for he desireth to fool his neighbor and to deceive him.

So he readeth the word one way and he interpreteth it yet another way. And he thinketh in his heart that he can put something over.

But he getteth nowhere and he fooleth nobody but himself. For, verily, the people read for themselves and they know what hath been written.

And unto him who readeth for himself shall be given understanding, but

unto him who listeneth to the word of the mocker shall confusion come and vain regret.

Now it came to pass in those days, when Jinnodes sat upon the throne and was king within the city, that the end of the reign of Jinnodes was at hand.

And Jinnodes had not earned his pay. Even the shekels of gold and of silver which the people had paid unto him, had he obtained by false pretense.

For so did Jinnodes say, even in the parchment which Uncle Dudley wrote for him and which he gave unto the people of the city.

And in those days there came a great storm and it descended upon the city and enveloped it.

Through the hours of the night did the storm rage and it was cold within the gates of the city. Colder than blazes was it and there was a great shiver.

And there were great drifts within the streets. Nor could the people find their way home in the midst of the storm.

The chariots did not run nor the cars. For the snow was too deep.

And it was hard on the horses, even upon the steeds which were driven in the city and upon the streets thereof. For, behold, there were among the