

# ONLY SMALL TAXPAYERS

## FIRST RELIEF TO \$5,000 CLASS COMES IN 1923

### Increase in Exemptions for Married Men Is Main Tax Item.

### Surtax Clause Does Not Go Into Effect Until January 1, 1922.

By HARDEN COLFAX, Special Correspondent of Great Falls Tribune. Copyright, 1921, The Great Falls Tribune. Washington, Dec. 4.—Further study of the new tax law, first copies of which came from the government press this week shows that outside of the individual income taxpayer earning \$5,000 a year, or less, there will be practically no benefit to taxpayers in 1922; that the benefit will not be felt except by that class of taxpayer, till March, 1923; and that when it does come, it will be comparatively small.

The \$3,000 a year man living with his wife and two children will receive virtually the only benefit in 1922 payments. His income tax will be cut from \$24 which he paid this year to nothing. There are 1,500,000 such taxpayers. The \$4,000 a year man similarly situated will pay \$8 as compared with \$104 which he is paying this year.

Only Small Cuts. The \$8,000 a year man gets a cut of only \$16 in his taxes next year—from \$1,540 to \$1,524—or less than 11 per cent. The \$7,000 a year man whose taxes this year were \$254 and next year will be \$238 pockets the same \$16 cut but in his case the percentage of reduction is only 6 per cent. And that \$16 cut is all that the \$5,000, \$6,000, \$10,000 or \$20,000 man will get. For the \$10,000 a year man the cut is from \$574 to \$558—less than 3 per cent; and for the \$20,000 a year man the cut is from \$1,974 to \$1,954, less than 1 per cent.

And the \$50,000 a year man will have to pay the same taxes next year as he paid this year, except that he gets the same \$16 per cent reduction as does the \$5,000 a year man. In other words the taxes paid by a \$50,000 a year man are reduced next year but \$36, but the man earning from \$10,000 to \$50,000 may receive a tax cut of less than half that amount or \$16.

Exemption Increase. In the case of the taxpayer whose income exceeds \$5,000 this year the

\$16 cut is due entirely to the increase of \$200 allowed in deductions for dependents. If he has no dependents the \$5,000 year man will get no benefit at all. He has no better pay for 15 months yet or until March, 1923. This is due to the fact that the surtax schedule in the new law is not retroactive like the normal tax schedule to January 1 last. The new surtax schedule goes into effect January 1 next, so taxpayers this year will be paying under two laws—the normal tax provided in the law of 1921 and the surtax provided in the law of 1922.

Again when the effect of the new surtax rate is felt 15 months hence the small taxpayer will be the chief beneficiary. To the \$5,000 a year man the new taxes are almost the same as the old. In case he pays \$0.258 or 18.5 per cent of his total income, in the other case, that of the next year's income, he pays \$8,578 or 17 per cent of his total income. The new law benefits him one and one-half per cent.

Table Corrected

In the first tables, prepared last week at the treasury department, purporting to show a comparison of taxes paid on income this year and last, there were many inaccuracies. The following table has just been prepared by Joseph S. McJoy, actuary of the treasury, and shows accurately the income tax of a married man living at home with his wife and two children: In other words the average American family—for the last year, this year and next, under the old and new laws:

Income	1920	1921	1922
\$ 1,000	.....	.....	.....
2,000	.....	.....	.....
3,000	.....	.....	.....
4,000	.....	.....	.....
5,000	.....	.....	.....
6,000	.....	.....	.....
7,000	.....	.....	.....
8,000	.....	.....	.....
9,000	.....	.....	.....
10,000	.....	.....	.....
12,000	.....	.....	.....
14,000	.....	.....	.....
16,000	.....	.....	.....
18,000	.....	.....	.....
20,000	.....	.....	.....

## Women Traffic Cops Make Hit In New York

By JESSIE HENDERSON, Special Correspondent of Great Falls Tribune. Copyright, 1921, The Great Falls Tribune. New York, Dec. 4.—It is a question which the women traffic cops of Edward Page's fish market the bigger record this week. Both were unique in their way. Both acquitted the best of themselves. Whatever altruistic motive the milk wagon drivers may have had when they went on strike some time ago, among those motives was not that of getting a better chance at a job held exclusively so far by men. What our grandmothers might say about a woman in uniform doing duty as a regular traffic officer would probably be as the lamentable expression of a mouthful. Yet quite indifferent to grandmother or to tradition, 2,200 women members of the police reserves stepped forward to replace the men who have been transferred to strike districts.

A snappy lot they are, nicely set up in dark blue uniforms, blue felt hats, black leather leggings and black shoes. Their uniforms are also an important item of equipment. Voiced in road and department regulations, the lady cops are empowered to issue summonses, make an arrest, stop a runaway, and otherwise behave like real officers.

The street crossing where a long line of motor cars imperiled the groups of scampering pupils, you will find the police women serene amid the din of horns. They are not in a hurry. It was a cold and rainy morning when first they went on duty, yet they faced the weather dauntlessly and took whatever came without a wince. Their heads were covered with a small hand, reinforced by a steady glance from the eyes below the blue overseas cap—and traffic stopped. Just like that. Dead in its tracks. The police whistle and forward sped traffic again.

In the morning, at noon and again at the hour for closing school these women appear at their stations. So far no driver has had the temerity or the discourtesy to disregard a signal, and a driver hadn't better. The experience of Charles Brower attests. Charles, a motorman, halted his car in response to a signal and then discovered the officer to be a woman. He is a driver who reserves. As Charles recognized his wife, she blew the whistle for traffic to advance, but Charles remembered something he wanted to say to her. "Matto, called, leaning from the vestibule of his trolley, 'I forgot to tell you that—'

"Did you hear me blow this whistle?" demanded the traffic cop sternly. "Get a move on this before I hand you a summons."

Charles again moved. The Chinese language is to be taught at Columbia college. The teacher is Ma Soo, a Chinese journalist, and he will give instruction in the reading, writing and speaking of his native language. This is a town where English is spoken only intermittently, at least the kind of English that underlies the standards. At any rate, it will help a little to be able to read one's laundry check. And what a satisfaction to cure out the laundryman in his own tongue.

The mountains between Jerusalem and Jericho are extremely barren.

## MEN AND MATTERS AT CAPITAL

### Interesting Sidelights of Conference Activities

### BRIEF BITS OF WIT AND WISDOM

By R. T. S., Special Correspondent of Great Falls Tribune. Copyright, 1921, The Great Falls Tribune. Washington, Dec. 4.—Frankly it must be admitted that some of our foreign visitors particularly the French are becoming boored with our dear Washington. They admit that Washington is "belle" and all that sort of thing. Christmas is approaching. There is so much to do in Paris at Christmas time. Our visitors want to get away. They want to go home. This applies to the Englishmen, too, for Christmas and Boxing day are celebrations no real Britisher cares to miss. The French feel that now they are merely polite look-oners on the concrete and the would like to see it come to an end as speedily as possible so that they may get back to their beloved boulevards and the sidewalk cafes that make these blue days so desirable.

The postmaster general is the first officer to succeed in getting the elevator men in costume, even the state department with all its international importance still has to put up with conductors in ordinary civilian attire. The capitol elevators are the same. Even the page boys of senate and house have escaped the uniform but the post-office department has become a thing of beauty as well as joy forever.

J. R. A. Hobson of Richmond, and the officers of various steel companies throughout the east were interested conference visitors in Washington a day or two ago. They were "interrupted" to the extent of selling shells to the navy. There was no open deal, and a deadly diplomatic move in the opening of shell bids at a time when Japan was forcing a deadlock on the ratio of naval reductions demanded in the Hughes program. The operation was neither a gesture or threat. Nor was it a shell "fed up" on formalities and like to go their devils ways. The only trouble is that the shells, in fact, are not to be very devastating. They are practice shells, shells to sharpen the eyes of our gun pointers and to keep the skill of our gun crews up to that state of efficiency which means a navy ever ready.

The bids, by the way, seemed to indicate that the price of shells is coming down. So, how have the first victory of the conference.

As an indication, however, of how thoughtful concerned the country is that the American navy with all its might and pride, is destined to have an early visit to Davy Jones' locker. D. W. Griffith, wizard of the motion picture, has been sent an agent with Washington and placed before the secretary of the navy the outline of a wonderful scenario which would evolve the entire naval history of the United States. The film story would end with a grand demonstration of all our newest dreadnaughts which would sing a sort of swan song with shot and shell. Our earlier naval battles would be thoroughly reconstructed vessels of the old school. The undertaking would be quite a stupendous affair. It would have a love theme of course and an allegorical tableaux at the finish. Griffith's idea that the magnificence of the super-dreadnaught of today should be handed down to a battleshipless posterity either as a curio or as a relic of a bygone era is a scenario, in any event, felt he had to speak quick before the last big ship was scrapped.

## Montana Kiwanians to Visit Lewistown for Charter Day Fete

Lewistown, Dec. 4.—Members of the Great Falls, Bogeman and Billings Kiwanis clubs will be here for the Charter presentation celebration on December 10. The Kiwanians effected an organization to assist in the charter day festivities, Mrs. H. W. Borbes, Mrs. Frank Steifel, Mrs. C. J. Marshall and Mrs. J. A. Shaver being chosen as a committee. At this meeting of the club C. R. McJannet made an address upon business conditions, pointing out the indications of returning normalcy.

## MISSOULA ROTARIANS INVITE DR. LORENZ TO MISSOULA

Special to The Tribune. Missoula, Dec. 4.—Dr. Adolph Lorenz, the famous Austrian physician who is now in this country, has been invited to Missoula, through a telegram sent to him by the Missoula Rotary club. It is stated that he intends to tour the country and the club wishes to entertain him here, while he exercises his skill upon crippled children of Missoula.

## WOMAN WARDEN FINDS KINDNESS IS BEST POLICY

San Angelo, Tex., Dec. 4.—Kindness toward prisoners is the policy of Mrs. Pat Conway, jailer of the Tom Green county jail in San Angelo, but Mrs. Conway uses force, if necessary, to control her charges. There are no open deals in Texas, so far as known, and one of the few, if not the only woman jailer in the country.

For more than 12 years, Mrs. Conway has charge of all kind of criminals, including the real "bad men" of the west, cattle rustlers, house breakers, yeggs and petty thieves.

Care is given by Mrs. Conway to her charges and in case one becomes ill, she feeds the prisoner with specially prepared food from her own table. So far as possible, she tries to make her charges forget they are in prison and to make the surroundings as comfortable as possible.

On one occasion, Mrs. Conway was tipped off that a big negro prisoner and others had planned to overpower her and make their escape. Mrs. Conway immediately began her duties of giving them supper. The negro edged toward the door of the cage and ignored a command to make back into the cell. Mrs. Conway had the bunch of big keys in her hand and with one blow rendered the prisoner unconscious and forced the others back into the cell.

Mrs. Conway has been a resident of Fort Concho. Her husband, Pat Conway, jailer at the Tom Green county court house, was a soldier at Fort Concho when it was a frontier post.

## WESTERN MONTANA FORESTS DANGEROUS FIRE HAZARDS

Special to The Tribune. Missoula, Dec. 4.—General recognition of the fact that western Montana and northern Idaho are the most dangerous hazards in the national forests was expressed at the fire conference held at Sacramento, according to L. C. Stockdale, assistant district forester here, who has just returned.

## ACCEPTS POSITION WITH HOSPITAL AT CONRAD

Special to The Tribune. Conrad, Dec. 4.—Miss Marie Fluhr, formerly of Great Falls, has accepted a position as superintendent of the hospital at Conrad.

## Law Doesn't Permit Splitting School Fund Says Attorney General

Helen, Dec. 4.—The school board of Denton is acting illegally in giving 40 per cent of funds received from the attendance of pupils living outside the district to pupils within the district whose parents are unable to send them to school.

This is the opinion of Attorney General Wellington D. Rankin in reply to the query of County Attorney E. J. Baker of Lewistown.

The following letter from Monroe Watters of the Denton school board brought the opinion: "We have a second class district and a nice little high school of some 44 pupils. As an inducement to outside pupils who would not attend our school or perhaps any other high school, we have been giving a percentage of the high school funds to the district which we receive from their attendance. This year we have offered 40 per cent of such apportionment to pupils within our district whose parents are unable to send their children to school without some such aid. Our county superintendent said we had a right to extend this aid."

According to the attorney general, the statutes do not authorize the donation of school funds in the manner above stated and consequently the action of the school board has been illegal.

## Heavy Snow Fall Insures Good Crops in Roundup Area

Special to The Tribune. Roundup, Dec. 4.—During the past two weeks about 20 inches of snow had fallen over the entire country, and as the ground was not frozen, practically all of this moisture has penetrated the ground. Especially is this true of cultivated lands where the ground is not frozen. Farmers are confident that this will assure a good stand of winter wheat and supply moisture to start crops in the spring. No damage is reported to cultivated lands as the temperature has been comparatively mild during this time. About 2 1/2 inches of snow is reported to be the equivalent of the snow which has fallen. A few inches of snow still covers the ground, and this is melting very slowly.

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## CHEAP DOLLAR IN CANADA MAY PULL U.S. TRADE

Lower Value an Asset to Exporters Who Are Collecting in New York

Shippers Also Find Low Liability Rate Gives No Real Protection.

By RALPH BURTON, Special Correspondent of Great Falls Tribune. Copyright, 1921, The Great Falls Tribune. New York, Dec. 4.—Canada's depreciated dollar, worth 13 cents less than the American dollar is threatening seriously the export trade of the United States and the profits of American shippers. A peculiar situation has arisen as a result of conditions in foreign exchange that is working to Canada's advantage and to the detriment of the United States. Each national group is heavily outbid in dollars, so that, for example, the observer quickly notes that the group islands placed under the Japanese mandate lies between the Hawaiian islands and the Philippines, United States possessions.

In preparing the map, the National Geographic society was aided by the criticism of the graphic section of the war department, far eastern division of the state department and the hydrographic office of the navy department.

## Geographic Society Gets Out New Map of Pacific Islands

Washington, Dec. 4.—The National Geographic society has just published a map of the islands of the Pacific which is very timely in view of the questions affecting these islands discussed in the Washington conference. The map shows in a very graphic way the groupings of islands controlled by the different nations whether under national sovereignty or by a mandate of the peace conference. Each national group is heavily outbid in dollars, so that, for example, the observer quickly notes that the group islands placed under the Japanese mandate lies between the Hawaiian islands and the Philippines, United States possessions.

## Two New Deemsters Take Ancient Oath in Isle of Man Assembly

Douglas, Isle of Man, Dec. 4.—The appointment of two new "deemsters" or members of the legislative council of this island, has just called attention to the peculiarities of the ancient oath they take on the Bible when assuming office. It reads:

"By this book, and by the holy contents thereof, and by the wonderful works that God hath miraculously wrought in heaven above and in the earth beneath in six days and seven nights, I do swear that I will execute the laws of this island justly between our sovereign lord the king and his subjects within this isle, and betwixt party and party, as indifferently as the herring backbone doth lie in the middle of the fish."

The Isle of Man, which is well known as a pleasure resort and is situated in the Irish sea, has its own legislature and is not bound by any acts of parliament, unless it is specifically mentioned in them.

## DAIRYMEN COMPLETE PLANS FOR BOZEMAN MEETING

Bozeman, Dec. 3.—Plans are complete for the meeting of Montana dairymen which will be held here Thursday and Friday, December 8 and 9. A fine list of speakers has been prepared and a special study will be made of dairy expansion and improvement.

## WEATHER

Reported for The Tribune by the U. S. Weather Bureau at Helena. Observations taken at 8 p. m., Dec. 4. For Preceding 24 hours.

Place	High	Low	Precip.
Great Falls	41	21	0
Calgary	48	0	0
Chicago	36	0	.01
Helena	42	24	0
Missoula	36	19	0
Kalispell	30	18	0
Butte	42	28	0
New York	28	0	.30
St. Paul	24	0	0
Seattle	44	0	0
Williston	38	0	0
Los Angeles	72	0	0
Spokane	36	25	0
Portland	46	0	0
San Francisco	64	0	0

Weather Conditions — Pacific Slope Northwest and Canadian Northwest. Excepting Minnesota and adjacent sections, the great area of high pressure that came in from the Pacific Friday now covers the entire west. Highest activity is over the region of the Wyoming-Idaho line. Temperatures in the northwestern states are normal to below normal, but they are above in the interior provinces and especially in Alberta. The temperature at Calgary at 8 p. m. Sunday was 46, and in central Alberta, 40. From these figures they ranged down to 18 above in Yellowstone park. No snow was reported.

Montana Forecast. Fair Monday and probably Tuesday; not much change in temperature.

## Paris Clock Shops Install Wireless to Catch Meridian Time

Paris, Dec. 4.—Fifteen hundred small wireless outfits have been installed in Paris jewelry, watch and clock stores to enable the jewelers to catch the correct Greenwich meridian time as it is sent daily at 10 o'clock by the Eiffel tower. Formerly the exact time had to be obtained from the observatory by telephone.

The outfit, about nine inches in diameter, is hung on a nail in the wall. A copper wire run down to the cellar or along a water or gas pipe serves as a "ground wire," while the removal of the bulb from a nearby electric light and the insertion of a contact plug takes the place of antennae. It can be done in five minutes.

The outfit can be regulated to hear everything that is sent out from the Eiffel tower. The correspondent listened in when the press matter was being sent out one day and the signals were clear and easily heard.

## Butte Coal Dealers Ask for an Inspector to Check on Weights

Butte, Dec. 4.—The city council has been petitioned for a coal inspector to act for both dealer and consumer. The coal men of the city, due to a recent arrest of one of their number, met at the chamber of commerce to discuss the situation. It was decided that because of the fact that the coal has been found guilty of shortweight in the past, a committee was appointed to draft a petition which was presented at the city council. The appointment of a coal inspector to be paid by the city was urged and the petition was referred to the ways and means committee with instructions to report at the next regular council meeting.

## Canada has a population of about two persons to the square mile.

## RESINOL

Soothing and Healing Household Ointment

Try This If You Have Dandruff

There is one sure way that never fails to remove dandruff completely and that is to dissolve it. This destroys it entirely. To do this, just get about four ounces of plain, ordinary liquid arvon; apply it at night when retiring; use enough to moisten the scalp and rub it in gently with the finger tips.

By morning the most of all, of your dandruff will be gone, and three or four more applications will completely dissolve and entirely destroy every single sign and trace of it, no matter how much dandruff you may have.

You will find, too, that all itching and digging of the scalp will stop instantly, and your hair will be fluffy, lustrous, glossy, silky and soft, and look and feel a hundred times better.

You can get liquid arvon at any drug store. It is inexpensive, and four ounces is all you will need. This simple remedy has never been known to fail.

## "Only One Thing Breaks My Cold"

The relief that Dr. King's New Discovery gives from stubborn colds, and onrushing new ones, gripe and throat-torturing coughs has made it the standard remedy it is today. Time-tried for fifty years and never more popular than today. No harmful drugs.

You will soon notice the relief in loosened phlegm and eased cough.

Always reliable, and good for the whole family. Has a convincing, healing taste with all its good medicinal qualities. At all druggists, 60 cents.

## Dr. King's New Discovery For Colds and Coughs

The Results of Constipation are sick headaches, biliousness, sallow skin, waste matter in the intestinal system. Correct this health-diminishing condition by taking Dr. King's Pills. 25 cents. All druggists.

PREPARED BY DR. J. C. KING'S Dr. King's Pills

## CHICHESTER'S PILLS

THE DIAMOND BRAND. Chichester's Diamond Brand Pills. Sold by all druggists. Always reliable. Sold by DRUGGISTS EVERYWHERE.



"Every Picture Tells a Story"

stabbing pains; the headaches, dizziness and bladder difficulties. But fortunately, kidney disorders are usually easily corrected, if treated promptly. So don't worry! Simply take things easier for awhile—get plenty of fresh air, rest and sleep, and help your weakened kidneys with Doan's Kidney Pills. Doan's have helped thousands and should help you. Ask your neighbor!

## Read How These Great Falls Folks Found Relief:

Martin Frey, blacksmith, 309 First Ave., S. W., says: "My kidneys were out of order and I had dull backaches. A soreness over my kidneys made it hard for me to stoop. My kidneys didn't act right. I used Doan's Kidney Pills and they soon stopped the trouble. My back got strong and well, and I was free from kidney trouble."

Mrs. G. Roy, 1021 Eighth Ave. N., says: "I keep Doan's Kidney Pills on hand and I know there is nothing better for occasional attacks of kidney complaint. I was annoyed by dull backaches and a continual soreness through my kidneys. The action of my kidneys was irregular. Short use of Doan's Kidney Pills always rid me of the trouble by strengthening my back and kidneys."

J. L. Novotny, 513 13th St., says: "My kidneys became disordered and the secretions were thick and bloody. I contained sediment. I had rheumatic twinges in my arms which would be held here Thursday from sharp pains across my back. I couldn't get my proper rest. After I began taking Doan's Kidney Pills I was relieved and my condition improved at once. I am grateful to Doan's Kidney Pills for having restored me health."

Mrs. W. Grills, 611 Fourth Avenue, says: "My back ached almost constantly. I couldn't get a day without suffering dreadfully. I was hardly ever free from headaches. Mornings I felt dull and stiff. My kidneys acted irregularly. I read of Doan's Kidney Pills and got them at the Lapeyre Drug store. I was soon on the road to recovery. My back got stronger, the aches and pains left, and I felt better."

## Doan's Kidney Pills

At all dealers, 60c a box. Foster-Milburn Co., Manufacturing Chemists, Buffalo, N. Y.