

Le Boulevard Poissonniere in Old Paris.

THE boulevards of Paris, which extend for a length of four kilometers and a half from the Madeleine to the Bastille in a semi-circumference, are the rendezvous of the most heterogeneous types of humanity...

The Paris boulevards may be said to have originated in the deep muddy trenches which were hastily dug around the city in 1536, to repulse the much-dreaded attacks of the English who, having devastated Picardy, were now threatening the capital...

The starting point of the boulevards can be located at the Bastille; before the eighteenth century they began at the entrance of the Rue St. Antoine, so that the attention of the stranger who entered Paris by the Porte St. Antoine was at once attracted by the looming mass of the state prison...

One soon reaches the Boulevard du Temple, today so calm, and essentially commercial with its numerous baker, butcher, and grocer shops. Once upon a time, however, and not so very long ago, it was called "the beautiful boulevard," for it was then the favorite meeting place of courtiers and rich bourgeois of the "Tout Paris," which even then was docile in obeying the dictates of fashion...

After the Place de la Republique has been safely crossed, one saunters up the Boulevard St. Martin, the roadway of which is encased between high sidewalks reached by mounting several steps. It extends to the Porte St. Martin, erected in 1674 by the municipal corps of Paris to the glory of Louis XIV. At nightfall the Boulevard St. Martin acquires a certain animation when the public presses around the doors of the Ambigu Comique, the Renaissance and the Porte St. Martin theaters...

But the sidewalks suddenly cease to be terraced and slope gently downward until they reach their normal height, and the noisy Boulevard St. Denis extends between the two monumental gateways, the beautiful bas-reliefs of which remind the passerby of the taking of Limburg and the defeat of the Germans, as well as of the passing of the Rhine and the taking of the provinces by Louis XIV—exploits of which the "Sun King" was justly proud. It must be remarked that the escutcheon of the Porte St. Denis with its fleur-de-lis is the only royal emblem which was respected by the Revolution of 1848.

Landmarks Along the Way. The Boulevard Bonne Nouvelle has preserved a number of old-fashioned houses presenting a strong contrast to the modern construction, which has considerably spoiled the charm of the old boulevards so essentially Parisian. Facing the aggressive stores, which occupy a whole block, one can still see a picturesque corner distinctly reminiscent of old Paris: the angle of the dark old Rue de la Lune, where still exists a famous pastry shop, "A la Renommee de Brioche," in which for more than a century, Parisians have eaten the famous cake. The Gymnase theater, a few steps farther down, was built in the early part of the last century and is still one of the most fashionable theaters of Paris.

From the famous Carrefour des

Erases, situated at the point where the boulevard crosses at right angles the Rue and Faubourg Montmartre, the Rue de Richelieu and the Rue Drouot, there extends a sort of neutral zone—the Boulevard Montmartre—which one might almost define as the vestibule to the Boulevard des Italiens. It was here, in the Passage des Panoramas, that, in 1817, the experiment of lighting Paris by gas was first attempted. The Boulevard Montmartre has lost most of its former vogue; many of its famous cafes, which formed part of the life of the city, no longer exist. Brebant has disappeared; the Cafe de Madrid, which played an important part in the political history of the second empire, and during the war was frequented by the most famous "aces" of French aviation—such as Fonck and Nungesser when on leave—is becoming transformed.

The Cafe de Mulhouse has been replaced by the Musee Grovin, of wax-work celebrity. The Theater des Varietes, with the columns of its old-fashioned portico, is a souvenir of the past, as well as is the Passage Verdeau of which many people would surely forget the existence were they not forcibly reminded of it when showers oblige them to seek a refuge in that haunt once so fashionable.

The Rue de Richelieu marks the beginning of the true boulevard, which privileged region spans the Place de l'Opera to the Madeleine church. On the crowded sidewalks, rather obstructed by the terraces of innumerable cafes, one meets "all kinds and conditions of men" in that most democratic of all conglomerations—and that most banal—a Parisian crowd.

Another Famed Thoroughfare. The Boulevard des Italiens was the center of the brilliant, scandalous life of the late empire and early '30s. There used to assemble at Tortoni's at the Maison d'Or—now transformed into a post office—at the Cafe de Paris, those French gaudies who brought such laborious care to the imitation of the extravagances of their English models; at the corner of the Rue Laffitte was situated the Cafe Hardig, the meeting place of the agitators at the fall of the assignats and which is celebrated as having been the first Parisian cafe where luncheons were served "a la fourchette," that is, where meat was served. The Cafe Anglais on the opposite side of the boulevard was the most fashionable restaurant of the second empire. It was demolished recently, and Paris sighed at the disappearance of another of its favorite haunts. The Pavillon de Hanovre, facing the Vaudeville theater, now shelters the shop of a prosperous silversmith; but it is of noble origin, having formerly belonged to the duke of Richelieu, who had, so runs the legend, built it with the product of the golden and silver laurels he obtained by hook or by crook during the Hanoverian war. Hence the nickname which has ever since remained attached to the beautiful and luxurious building.

The Boulevard des Capucines, which starts from the Vaudeville and spans the Place de l'Opera, is always extremely animated with its numerous hotels, clubs and shops. It belongs in some sort to history, for it was from the garden of the Capucines (which has disappeared long since) that the first pistol shot which transformed the riot of 1848 into a regular revolution was fired. Processions and corteges of all kinds, both civil and military, peaceful, threatening or triumphant, have through the centuries passed down the boulevards, stamping history into the very footway they followed. But surely the old avenues never witnessed a more solemn or symbolical scene than the parade of the allied troops, which, on the 14th of July, preceded by their glorious, tattered banners, marched down the boulevards toward the Place de la Republique.

Visitor—So this is the haunted house. How did it get such a reputation? Native—Well, there's been something uncanny about it from the beginning. Even when it was built it didn't exceed the contractor's estimate.

Visitor—So this is the haunted house. How did it get such a reputation? Native—Well, there's been something uncanny about it from the beginning. Even when it was built it didn't exceed the contractor's estimate.

FARMER'S INCOME SUBJECT TO TAX

Gains for 1919 Must Be Figured Under U. S. Law—Returns Due March 15.

LAND SALE PROFITS TAXABLE.

Necessary Farm Expenses May Be Deducted—Special Form for Farm Income—Cash or Accrual Basis for Computing.

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; and if the farm or business income plus his other income was sufficient to require an income tax return a complete return must be filed with the collector of internal revenue by March 15.

Farm Expenses. From his gross income a farmer is allowed to charge off all of his necessary expenses in the conduct of the farm during the year. These include costs of planting, cultivating, harvesting and marketing. In addition to these costs he may deduct money spent for ordinary farm tools of short life bought during the year, such as shovels, rakes, etc. Also, the cost of feed purchased for his live stock may be treated as an expense in so far as this cost represents actual outlay, but the value of his own products fed to animals is not a deductible item.

Other farm expenses allowable are the cost of minor repairs on buildings (but not the dwelling house), on fences, wagons and farm machinery; also bills paid for horseshoeing, stock powders, rock salt, services of veterinary, insurance (except on dwelling house), gasoline for operating power and sundry other expenses which were paid for in cash.

As to hired help, all the productive labor is a deductible expense; but the wages of household servants, or help hired to improve the farm, as in tree planting, ditching, etc., cannot be claimed against earnings. A farmer is not allowed to claim a salary for himself or members of his family who work on the farm.

Wear and Tear. Purchase of farm machinery, wagons, work animals, etc., also the cost of construction or extension of buildings, silos, fencing, etc., should be considered additional investments in the farm and are not proper deductions against income.

A reasonable allowance may be claimed for wear and tear on farm buildings (except the farmhouse), on fences, machinery, work animals, wagons, tanks, windmills and other farm equipment which is used in the conduct of the farm.

As to autos and tractors, the cost of these is not an expense, although the cost of their upkeep is an allowable deduction, if the machines are used exclusively for farm purposes and not for pleasure. Also, in such cases, a deduction for wear and tear is allowed.

Farm Losses. The loss of a growing crop is not a proper deduction from income, inasmuch as the value of the crop had not been taken into gross income. The loss of a building or of machinery through storm, lightning, flood, etc., is an allowable deduction, but care should be used to ascertain the correct loss sustained, as restricted by income tax regulations.

No deduction is allowed in the case of loss of animals raised on the farm, but a loss is deductible from gross income if the animals had been purchased for draft or breeding purposes. Shrinkage in weight or value of farm products held for favorable market prices cannot be deducted as a loss, for the reason that when such products are sold the shrinkage will be reflected in the selling price.

Sale of Farms and Land. The value of agricultural lands has been jumping during the past few years, and during 1919 many owners sold out part or all of their lands at big profits. All such gains constitute income and must be taken into the net income for the year.

Any person who sold part of a farm or ranch, or part of a parcel of land, must also show any gains realized by the sale.

The method of figuring gains and losses on such transactions is prescribed in the Income Tax regulations, copies of which may be secured from Internal Revenue Collectors.

Forms for Returns. The Internal Revenue Bureau has issued an improved Form 1040F for the use of farmers. This form, together with Form 1040A or 1040, will give the farmer explicit information as to how to properly figure his net income for 1919.

There are two methods of figuring a farmer's income tax return this year. He may make his return on the basis of the difference between the money and goods received for his products and the cash paid out for actual allowable farm expenses within the year. Or he may make his return on the accrual basis, which means computing the receipts and expenses that pertain to the taxable year, excluding income earned and expenses incurred in previous or succeeding years.

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way Is to Follow Form 1040A. Free Advice in Doubtful Cases. Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income; and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file a return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.

For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income.

Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

INCOME TAX IS DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Louisiana should file their returns with, and make payments of Income Tax to, R. W. Fontenot, Collector of Internal Revenue, New Orleans.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the internal revenue offices as much as possible of an overload on the final day, March 15.

INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of \$1,000 or Over, if Single; or \$2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

\$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.

\$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of \$1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded \$5,000, in which case Form 1040 should be used.

Residents of Louisiana should file their returns with, and make payments of Income Tax to, R. W. Fontenot, Collector of Internal Revenue, New Orleans.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1069 and 1095, must be filed by every organization, firm or person who paid, during 1919, an amount of \$1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

INCOME TAX IN NUTSHELL

WHO—Single persons who had net income of \$1,000 or more for the year 1919.

Married couples who had net income of \$2,000 or more.

WHEN—March 15, 1920, is final date for filing returns and making first payments.

WHERE—Collector of Internal Revenue for District in which the person resides.

HOW—Full directions on Form 1040A and Form 1040; also the law and regulations.

WHAT—Four per cent normal tax on taxable income up to \$4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Sur-tax, from one per cent to sixty-five per cent on net incomes over \$5,000.

Prizes for English Weavers.

A gift of \$10,000 from John Crompton of Manchester, England, will provide rewards to the designers and weavers of original cotton fabrics designed and woven in technical colleges or weaving schools in the British empire. One-half of the fabrics sent in for competition must be entirely of cotton, and the remainder may contain 70 per cent of cotton threads. A special committee of the Textile Institute of Manchester will take care of the collection of the samples.

MANILA CARNIVAL BIG ATTRACTION OF FAR EAST



This is the season of the year when the Philippines become the playground for the entire orient. It is carnival season in Manila.

In 1908 the first Philippine carnival was held on historic Wallace Field in Manila in February, when the climate of the islands is at its best, and each succeeding year there has been a larger and more elaborate celebration. The 1920, or Victory Carnival, will be the greatest event of its sort ever held anywhere in the Far East.

There are commercial and government exhibits in connection with the carnival, and on no other occasion is it possible to gain at once such a comprehensive idea of the production and development of resources of the archipelago as that which is offered the visitor at the carnival city.

In the evenings the carnival becomes the center of Philippine and oriental social activity. A huge open-air auditorium serves for the elaborate nightly balls, and on its mammoth floor thousands of couples swing together to the strains of music furnished by the famous Constabulary and other military bands. Probably at no other place in the world will one see an equally impressive cosmopolitan spectacle.

The Manila visitor who can plan his trip to arrive at the Pearl of the Orient for carnival time may well deem himself fortunate.

Rice Terraces Are World's Masterpieces

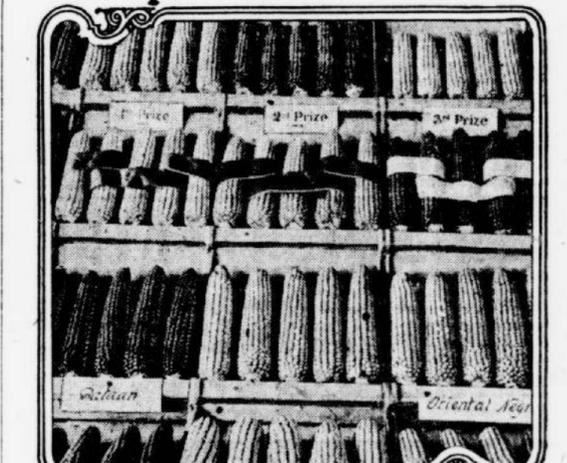


This is a photograph of the Ifugao Igorrot rice terraces, which are among the most remarkable of their kind in the world. They are one of the many marvelous sights for the tourist to see in the Philippine Islands and are to be found in the Ifugao district of the Mountain province, Northern Luzon.

The height of these terraces, which are held up by stone walls, is from 4 to 18 feet, averaging 8 feet high. It is estimated there are 12,121 miles of eight-foot stone walls in the Ifugao terraces, which is approximately half the distance around the world.

These terraces are skillfully irrigated by water brought in troughs along the precipitous mountain sides over long distances.

How Would You Like to Harvest Two Crops of Corn a Year as They Do in the Philippines?



No, reader, this corn was not grown by one of our local farmers! It wasn't grown in the United States, even. It was grown in the faroff Philippine Islands by Filipino schoolboys. Two fine crops of corn a year are produced in the Islands.

The Philippines are doing some wonderful things in the agricultural line. The Philippine government has fine agricultural schools throughout the islands, and the Philippine legislature, composed entirely of Filipinos, is each year making larger and larger appropriations for this important work.

The staple food of the islands is rice, but corn is coming right along in popular favor. Its use was given great impetus in the last year because of a rice shortage. Other important Philippine crops are hemp, sugar cane, coconuts, coffee, tapioca and pineapples. Lumber is also an important industry.

There are hundreds of thousands of acres of land lying idle in the Philippines, which have a greater area of fertile land than Japan—this in spite of the fact that the population of the Philippines is 11,000,000 while that of Japan is around 55,000,000. There is every reason to believe that some day the Philippines will have a population as large as that of Japan today. The Filipinos are the only Christian people in the orient, and their young men are working night and day to prepare themselves for the responsibility of citizenship in the Philippine Republic, which they believe to be near at hand.

GATHERED FACTS

The city of Sheffield contributed 70 per cent of the war material furnished by private firms in Great Britain during the war, according to a pamphlet issued by the city council.

Some Vienna theaters do without ushers by mounting electric lights in such positions that they illuminate the numbers on seats as long as they are unoccupied.

QUEER. Our language has so many twists. That this may not be new, man may double up his fists. And still have only two.

SATISFIED. Does Brown owe you any money? Not any more than I'm willing to pay for the privilege of not being bothered by him.

HIS SOLE OCCUPATION. Reggy—Will you marry me if I stop smoking cigarettes? Peggy—No, Reggy; I couldn't think of marrying a man who did nothing.

HIS VOCATION. I don't know what to do with that boy of mine. He won't go to school, he won't work and he's always asking me for money. Why don't you get him a job as collector for an installment house?