

Taxes on Corporations Should Be Repealed and Entire Incomes Taxed.

By R. G. ELLIOTT, Nat'l Ass'n of Credit Men.



If the world war has not been fought in vain, then benefits will accrue to posterity by reason of the sacrifices of the present generation. Is it not reasonable then that posterity should bear some of the financial burden arising out of the war?

The country is being injured by the present unjust and confiscatory tax laws which should be revised at once.

The time for retiring the war debt should be extended. The government should be conducted on a sound economical business basis. The annual budget should be cut to the minimum that taxes might be reduced to a point where they would cease to curb productive energy.

As the income of the individual must, in the last analysis, bear all the taxes, the laws should be revised so as to tax directly that income at rates which will raise the necessities of a minimum federal budget.

This means that the taxes on corporations should be repealed, for a corporation is just a group of people, many of them of small means, who are being taxed unjustly through their share of their corporation's profits being taxed at high rates.

If the tax was placed on the entire income of every individual, then no income would escape taxation. None would be taxed more than once and it could all be taxed once and equitably.

This ideal situation is now reached with respect to individuals in business and private individuals, also individuals conducting business in partnership.

If corporations are permitted to retain a limited portion of their earnings for capital requirements, which seems necessary, practical difficulties make it seem unwise to tax the stockholders in general on these earnings which they do not actually receive.

A graduated tax on the undistributed earnings of corporations would be the practical solution of the question and should be at rates that would encourage distribution of dividends. Should the business need additional capital and the stockholders so desire, reinvestment could be made after meeting the tax obligations.

We Must Begin by Making It Possible for the Farmer to Handle the Job.

By H. A. MOEHLEPAH, Federal Reserve Board.

Money and credits should be mobilized and swung to the weakest place in our whole economic program and put behind the farmer in sufficient amount as he goes to his summer's work, to make it possible for him to make good on the task we have laid upon him.

Our government, through the operation of the federal banks and the joint stock land banks, can do much by way of extending credit for long time at low rates. But it remains for the country banker to use these long time credit facilities of the government so that he may always have ready and ample funds with which to meet the short time credit demands of the farmer and other legitimate demands of his community.

Greater production in all lines is urged by statesmen and economists. Financiers are admonished that every available American dollar should be turned into productive channels. But if we are to increase the nation's output of essential products we must begin by making it possible for the farmer to handle the job we have cut out for him.

Otherwise, not only will there be a shortage of food and clothing, but there will be also stagnation in many related industries. So, let's get behind the farmer.

"Millions of American Women Seem to Be Simply Fashion Mad Today."

By REV. DR. J. R. STRATTON, in "Menace of Immorality."

We cannot escape the unpleasant fact that millions of American women today seem to be simply fashion mad. They are nothing else but slaves to "style."

Women are complaining today of the "double standard of morals," and they do right to complain; but in heaven's name let them be consistent, and not by their mode of dressing, their dances, and other follies unconsciously foster the very double standard of morals which they so righteously denounce.

A fossilized octogenarian or a self-complacent mollycoddle with ice water in his veins may be able to look at the sights which any man can see in modern society today, and in the dance hold in his arms a throbbing, beautiful young woman with almost half her body exposed and the other half clothed largely with good intentions—such a man, I say, under these circumstances may maintain a philosophical calm, but any young fellow with red blood in his veins and the elemental forces of nature operating in him cannot easily do so.

"We Have the Best Form of Government; We Need Not Be Afraid of It."

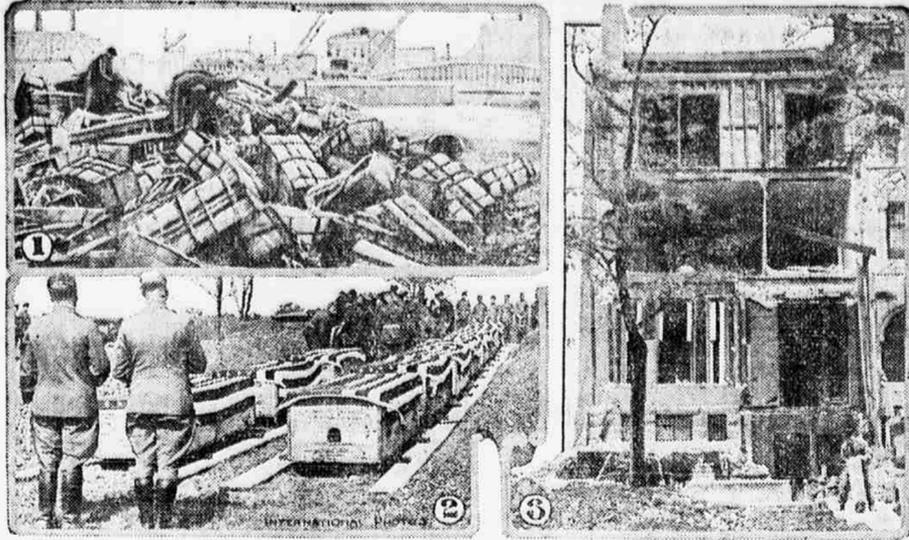
By W. L. HARDING, Governor of Iowa.

In my opinion the best government is the one that governs least. We must get back to government conditions as they existed before the war. We must localize government.

The federal government has its functions, and they are well defined. The same is true of our local governments. But during the war period there has been great encroachment on the part of the federal government on the prerogatives of our local institutions.

The best way to tackle our economic unrest and to meet the reds in their attempt to Russinize America is to carry on an aggressive campaign of education, telling the people of our institutions and the rights and privileges of the individual citizen under our form of government.

We have the best form of government that has ever been conceived by man—we need not be afraid of it.



1—Debris from Spain, worth \$27,000, held up by switchmen's strike at Jersey City, condemned and dumped in the meadows. 2—Funeral in Arlington cemetery of nineteen men of the A. E. F. whose bodies were brought from abroad. 3—House in Washington which the people gave Admiral Dewey being remodeled as a shop.

NEWS REVIEW OF CURRENT EVENTS

State Preferential Primaries Fail to Settle Presidential Nominations.

WOOD HAS MOST DELEGATES

Johnson's Popular Vote the Largest—Knox, Whose Peace Resolution Is Up in Senate, Talked of as Compromise Candidate—Poles Defeat Bolsheviks.

By EDWARD W. PICKARD.

The state preferential primaries have nearly all been held; the feverish race for delegates is about over. And now every one is free to guess who will be the nominees of the national conventions, and there is not much more to base guesses on than there was before.

On the Republican side two developments stand out: Maj. Gen. Leonard Wood has captured more instructed delegates than any one else, and Senator Hiram Johnson has been accorded the largest popular vote. Running a fairly strong third in both particulars is Governor Lowden of Illinois. But the deliberate plan of the party managers has been carried out and no candidate will go to the Chicago convention with anywhere near enough votes pledged to nominate. The result in the Coliseum will be brought about by skillful dickering, unless the convention can be stampeded, which is improbable.

The two most important primaries of the past week were in California and Indiana. In the former Johnson won a sweeping victory, his majority over Herbert Hoover, his only competitor, being something like 160,000. Mr. Hoover expressed himself as surprised by the showing he made, considering the inadequacy of his campaign arrangements. His supporters on the coast charged that a deal was made with the Phelan machine in San Francisco to deliver the Democratic vote to Johnson.

Indiana's primary law requires that a candidate must secure a majority of all votes cast in order to gain complete control of the state's delegation. This General Wood failed to do, though his plurality over Johnson was about 6,000. Wood's managers said they would insist that the state convention instruct the solid delegation for the general, but this aroused bitter opposition in the other camps. On the face of practically complete returns the Wood people claimed 20 of the district delegates and the four delegates-at-large. The steel workers in the Calumet region piled up a big majority for Johnson and he also carried Evansville, but Wood won in Indianapolis and other cities. Lowden, who was strong in the rural districts, got about half as many votes as Johnson, and Harding about half as many as the Illinois governor. The results in Indiana really were not satisfactory to any one of the candidates, but they quite suited the political managers of the state, who plan to have Indiana hold the balance of power in the convention.

Maryland Republicans turned out in small numbers and gave Wood the state's preference by a vote of about two to one over Johnson.

The Johnson managers felt that the Michigan state convention did not give the senator the full fruits of his victory in the primary. It instructed the delegation to vote for him as long as he has a chance of winning the nomination, but refused ironclad instructions, leaving it to the delegates to decide when to switch to another candidate. Of the big four elected, two are Johnson men and two are said to favor Wood.

One of the few delegations that will go to the Democratic convention in San Francisco with instructions as to its vote will be that from Kentucky. The state convention voted for instructions for Governor Cox of Ohio. It would not surprise astute politi-

cians if the Kentuckians find themselves among the first in the bandwagon. Cox is looked on as a very likely compromise candidate. Mr. McAlbin, replying to some Brooklyn people who endorsed him for the Democratic nomination, wrote: "I doubt most seriously that I possess the qualifications required to meet the exacting requirements of the present situation," and added that he was not interested in the political fortunes of any man, least of all himself.

The Republican senators brought up for consideration in the senate last week the Knox resolution declaring the war ended, and Senator Knox opened the debate with a defense of the measure and a warm attack on the policy of President Wilson. At first the Democratic senators decided to fight the resolution with a filibuster, but changed their minds when they learned the president was willing to have the matter brought to an issue and was determined to veto the resolution if it were adopted. It was understood that Mr. Wilson also would resubmit the Versailles treaty to the senate, formally making it an issue in the presidential campaign. It has been intimated that he might suggest some reservations of his own, but it is scarcely to be supposed these would satisfy the Republican senators.

According to Secretary of State Coby, who was presumably speaking for the president, the Knox resolution is "absolutely unprecedented in the history of the United States" and "wholly unconstitutional." He asserts the only way to re-establish peace with Germany is by treaty and that the president is powerless under the Constitution to patch up any scheme of friendly relations or appoint diplomatic and consular representatives until a treaty has been ratified.

Mr. Knox's long address on the resolution was heard and read with special interest because he has been put forward as a possible nominee of the Chicago convention. Senator Penrose, who usually voices the opinion of the "old guard" in the Republican party, says Knox will prove the most satisfactory and most available compromise candidate if it is found neither Wood, Johnson nor Lowden can land the prize.

Meanwhile the allied supreme council and the League of Nations are going ahead with their tasks in Europe. The objections of the Hungarians to their treaty have been answered without yielding and they were given ten days to accept the pact. The Turkish delegates arrived in Paris Thursday to receive the treaty with the Porte. They will sign it, of course, but that won't end the trouble in Turkey, by any means. The nationalists are as determined as ever in their opposition and in their first national convention, recently held, they defied Great Britain especially and all the allies generally. Their leaders say they were willing to accept Wilsonism but that being refused them, they will probably turn to bolshevism. The grand vizier at Constantinople has sent a delegation to endeavor to effect a compromise with Mustapha Kemal, the head of the nationalist movement. Efforts to induce Turkish government troops to oppose Kemal's forces have resulted in mutiny. Col. Jafar Tanyar, commander of Adrianople, who has declared the independence of that city, is said to be preparing to resist Greek occupation.

It was officially announced in London that Sir Eric Drummond, secretary general of the League of Nations, had sent to Moscow a telegram asking for a definite statement of the soviet government's attitude toward a proposal to send a commission of the league into Russia to consider the advisability of recognizing the Lenin government. No reply has been received. The executive council of the league already had selected the commission and wished to learn the attitude of the soviet leaders before its next meeting on May 14.

The great drive of the Poles and Ukrainians against the soviet forces in the Ukraine has resulted in sanguinary battles in which the Poles seem to have had the best of it. At last accounts they had pressed forward as far as the bridgehead of Kiev and the fight for that city was des-

perate, continuing day and night. Reports received at Berne said two bolshevist armies had been routed and virtually destroyed, and Warsaw announced the capture of Skvira, a bolshevist stronghold, by the Polish cavalry.

From Vladivostok and Tokyo came the news that in eastern Siberia the Russians had signed a protocol yielding to all the demands presented by the Japanese military authorities, including withdrawal for a distance of 30 kilometers from districts occupied by the Japanese.

A correspondent in Berlin says that from authentic sources in the foreign office and the ministry of finance he learns that Germany will flatly refuse to pay a hundred billion marks indemnity, and that the offer of such a sum, made when the treaty of peace was signed, is to be withdrawn and figures startlingly low substituted when the conference at Spa takes place. Premiers Millerand and Lloyd George are to meet before the Spa session begins and doubtless will come to a complete understanding as to what will be demanded from Germany.

An interesting statement concerning the trial of war criminals has been made by Dr. Andreas Blunck, German minister of justice. He says the German government has been for some time in readiness to try the accused and the attorney general has instituted 317 prosecutions, but that nothing more can be done until the allied nations furnish the evidence which they promised. Not a word has come from any of them since the list of the accused was handed to the Berlin government three months ago, asserts the minister.

Carranza's hold on Mexico apparently is weakening so rapidly that the old man must be decidedly alarmed. The revolt, of which General Obregon is the recognized leader, is spreading daily and the federal armies lose large numbers by desertion to the rebels. If the bewhiskered president had any plans for fleeing from the country, it is likely he has too long deferred their execution, for the ports on both east and west coasts are closed to him by the operations of rebel units along the connecting railways and highways. However he may yet escape into the United States or Guatemala. According to a story that came across the border, all the rebel leaders have agreed on a plan to force the abdication of Carranza on May 15 and to name Alfredo Robles Dominguez president pro tempore.

The latest big accession to the rebel forces was Francisco Villa who, with 2,000 men, joined the revolutionary army in Chihuahua. It was said he would bring 10,000 men to the support of Obregon. In Torreon the federal garrison raised the flag of revolt and arrested their commander.

After several requests from the state department, the navy department dispatched a flotilla of destroyers to Key West, whence they will be able to reach the Mexican ports on the east coast within a few hours. So far they have not been greatly needed to protect American interests there. Agents of our government have reported that the rebel leaders give assurance of the adoption of a more friendly attitude toward foreigners than has been maintained by Carranza, but of course the United States is not taking any hand in the struggle.

Secretary of Labor Wilson surprised and dismayed the department of justice men who are carrying on the proceedings to rid the country of dangerous aliens. He ruled that membership in the Communist Labor party does not constitute ground for deportation because that party does not advocate resort to force. Some time ago Mr. Wilson held that alien members of the Communist party, which advocates the overthrow of the existing government by force, might be deported. In the opinion of Assistant Attorney General Garvan the new ruling means that the campaign to deport the alien reds must collapse, since the Communists can easily join the Communist Labor party without abandoning their theories or purposes. It may be Secretary Wilson's action will save from impeachment Assistant Secretary Post, who has canceled 1,400 deportation warrants.

IMPROVED UNIFORM INTERNATIONAL SUNDAY SCHOOL LESSON

(By REV. P. B. FITZWATER, D. D., Teacher of English Bible in the Moody Bible Institute of Chicago.)
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LESSON FOR MAY 16 VICTORY UNDER SAMUEL.

LESSON TEXT—1 Sam. 7:2-14.
GOLDEN TEXT—Prepare your hearts unto the Lord and serve him.—1 Sam. 7:3.
ADDITIONAL MATERIAL—1 Sam. 6:19-7:1; 8:1-5.

PRIMARY TOPIC—A Boy Who Became a Useful Man.
JUNIOR TOPIC—A Great Leader Praying.

INTERMEDIATE AND SENIOR TOPIC—Victory Through Prayer.
YOUNG PEOPLE AND ADULT TOPIC—Qualifications for Leadership.

In our last lesson we saw Israel's overwhelming defeat and the capture of the ark by the Philistines. While they triumphed over Israel, they did not triumph over Israel's God. Through the presence of the ark God was working among the Philistines. Note:

1. The ark at Ashdod (5:1-6). It was placed in the heathen temple alongside of Dagon, with the expectation that the ark would be destroyed, showing that Dagon was mightier than God, but Dagon was humiliated and broken. Besides this the people were afflicted with emerods, or hemorrhoids, showing the hand of the living God upon them in judgment.

2. The ark at Gath (5:7-9). Here immediately the same dreadful disease broke out that had afflicted the Ashdodites, accompanied with great mortality. They then carried the ark to Ekron.

3. The ark at Ekron (5:10-12). At Ekron the destruction was still more awful. Many were slain and the rest were smitten with emerods so that their cry went up to heaven. The contest was decisively in favor of God. Upon the advice of the lords of the Philistines the ark was returned to Israel. This was done in such a way as to show conclusively that the hand of God was upon them in judgment.

1. Samuel Calls Israel to Repentance (7:2-4).

Some twenty years have now elapsed since Israel was humiliated by the Philistines, during which time Israel "lamented after the Lord." We know not why Samuel has not been heard from through all these years. Doubtless he continued to exercise the prophetic office during this time, but now he is appointed to the office of judge, also. He asked the people to turn to the Lord with all their hearts, the proof of which would be:

1. To put away their idolatrous worship. This was really gross licentiousness under the guise of religion.

2. To direct their hearts unto the Lord and serve him only. He assures them that deliverance would come as soon as this was sincerely complied with.

11. Israel Assembled at Mizpeh (vv. 5, 6).

This was for the purpose of confessing their sins.

1. They poured water before the Lord. This symbolized their need of cleansing and the pouring out of their hearts in penitence before the Lord.

2. They fasted and publicly confessed their sins.

111. The Philistines Attack Israel. (v. 7).

The assembly of Israel at Mizpeh alarmed the Philistines. They interpreted the gathering as a preparation to attack them, so they thought to frustrate Israel's attack upon them by attacking them first; or perhaps they recognized that the return of the people to the Lord meant a return to power and decided to attack them while unprepared.

1V. The Intercession of Samuel. (vv. 8, 9).

The Israelites urged Samuel to pray to God for them. Instead of trusting to the ark for deliverance they now looked to God. Samuel accompanied his intercession with a burnt offering, showing that he looked for acceptance in the sacrifice of another, even Christ, through whose offering a way of access was opened unto God.

V. The Victory Over the Philistines (vv. 10, 11).

This was the result of God's interposition. "The Lord thundered with a great thunder on that day and discomfited them." The men of Israel followed up this advantage to such complete victory that the Philistines did not come back to power during the days of Samuel. The Lord will fight our battles if we put our trust in him; no enemy can stand before the Almighty.

VI. A Memorial of Deliverance (vv. 12-14).

Samuel set up a stone between Mizpeh and Shen and called it Ebenezer, which means "Hitherto hath the Lord helped us." Since God has interposed in our behalf and wrought deliverance for us, it is proper that a memorial be set up which will commemorate it.

Our Conduct.

"Conduct is three-fourths of life." What we have to do, as Christian men, is to bring the great principles of the gospel to bear upon our small duties, and day by day to feel that, because we say we have faith in Jesus Christ, therefore we are bound to cultivate all manner of holiness and purity.—Dr. MacLaren.

An Anchor That Holds.

If you fear, cast all your care on God: that anchor holds.—Alfred Tennyson.