

### 'Third Cabin' on Modern Ocean Liners Great Improvement Over 'Steerage'



FUTURE CITIZENS ON S. S. PRESIDENT ROOSEVELT

NEW YORK.—Though the improvement in first class passenger accommodations on passenger liners has been big of late years, the greatest betterment has really been in that part of a liner formerly known as the "steerage." This is especially true on the steamships of the United States Lines. The person who has heard tales of hundreds of persons cramped and huddled in dark and unsanitary quarters in the steerage of a vessel coming in from European ports, who thinks of the steerage as a "Black Hole of Calcutta," has a most agreeable surprise when inspecting the "third cabin" section of a United States liner.

Here one finds regular staterooms with berths, large and airy dining rooms, near well kept galleys or kitchens, a social hall with piano, and in some cases a smoking room.

On United States liners which have third cabins—and these include the George Washington, America, President Harding, President Roosevelt and Leviathan—the service in that section of the ship is of the same high grade, for the low price paid for the passage, as it is in the other cabins.

The food served is the best the market affords, the cooking probably far above any the majority traveling in the section have ever eaten. The third cabin passengers, instead of being left to shift for themselves for amusement, have games arranged for them as do those in the other cabins. Consequently there is little opportunity for the third cabin passengers to feel homesick at leaving their motherland for the journey to the new world.

The interest taken in the service of these immigrants on the United States liners is a big factor in developing future American citizens. Instead of being buffeted about like cattle, as was the case in years gone by, the immigrant today, on the United States liners, is treated with respect and courtesy, as he should be.

Hundreds of these immigrants, in them the makings of excellent future citizens, who have looked forward to the crossing to the land of their dreams with considerable dread, have instilled in them their first love for the Stars and Stripes because of the

humane treatment they receive on board these steamships. In fact, their first introduction to American customs is received aboard ship and their interest in the history and progress of the nation aroused.

Pictures treating with various big events in the history of the United States decorate various parts of the third cabin, and these are explained to the immigrants by the stewards in that section. Though all these stewards are linguists, and between them can interpret for anyone on board, it is a rule on the United States liners, in order to promote the use of English, that foreign tongues be used only when it is impossible to carry on a conversation or repeat instructions in our language. This is important, as it arouses the desire in the passenger of foreign birth to immediately start to learn to speak the tongue of the land of his adoption.

The immigrant in the third cabin of the President Harding, George Washington, America, or other steamships of the United States lines with these accommodations, is generally amazed at the table appointments when first assigned to his place in the dining room. Used perhaps to eating in a crowded room, from a table without a cover, and with the crudest of tableware, he is greatly impressed with the linen, china and plate before him in the dining room. The food, well cooked and served, is also a revelation, and naturally makes the immigrant desire to attain a similar standard of living as soon as possible.

When the United States liner with immigrants reaches New York or Boston, representatives of the company board the vessel before it docks, and assist the immigration inspectors in examining them, and accompany them to Ellis Island. Here the immigrants' interests are again looked out for by representatives of the United States Lines, with the result that the future citizens of all ages become firmly convinced that America is most decidedly the place for them, and once ashore start the battle to mount the ladder of business and prepare to become naturalized citizens.

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## PACIFIC ELECTRIC RAILWAY

LOS ANGELES, CALIF.

## QUESTIONS ON INCOME TAX ARE ANSWERED HERE IN A NUTSHELL

By REX B. GOODCELL  
Collector of Internal Revenue.

I am a single man and earned in wages \$1000 during 1923. Do I have to file a return, and what form must I use?

You must file a return on the small form, 1040-A, although you will have no tax to pay. You are entitled to a personal exemption of \$1000.

I am a married man, and have two dependent children. My salary in 1923 was \$2400, and my only other income was \$110 interest received from a note. My taxes were \$212. Must I file a return?

You will have a non-taxable return, but you must file on form 1040-A, the small one. You are entitled to \$2,500 personal exemption and \$400 for each of your children. Your taxes are deductible.

I am married, but separated from my wife. Both of us are wage-earners. Do we file separate returns, and what personal exemption are we entitled to?

If you were living apart from your wife on December 31, 1923, you may file separate returns. If your incomes were derived principally from salaries or wages, and not more than \$5000 net each, use form 1040-A. As you are living apart from your wife both of you are classed as single persons and entitled to a personal exemption of \$1000 each.

My income in 1923 came from salary and from rents on several houses I own. It amounted in all to \$3400. I am married. What form shall I use?

You should file on the larger form 1040. Taxpayers, any part of whose income, regardless of the amount, is derived from business or profession, farming, sale of property or rents, must use this form.

Who must use form 1040-A in making a return?

Form 1040-A is to be used by the taxpayer whose net income, not in excess of \$5000, was derived chiefly from salaries and wages. It may also include interest received.

Who must use form 1040? Persons any part of whose income for 1923 was derived from business

or profession, farming, sale of property, or rents, regardless of the amount of income, must use form 1040. In all cases where net income was in excess of \$5000 this form must be used.

What form must the average salaried man or wage-earner use?

Form 1040-A, the small one, if the net income was \$5000 or less. This form covers income from salaries and wages and interest received. It meets the requirements of the average man or woman working on a salary or wage basis.

I am a stenographer, unmarried and keep house and support my widowed mother. My salary was \$2100. Must I file?

Although you are entitled to a personal exemption of \$2500 as the head of a household, you must file a return. It will be non-taxable.

Who must file a return?

Every married person whose net income for 1923 was \$2000 or more, or whose gross income was \$5000 or more, and every single person whose net income was \$1000 or more, or whose gross income was \$5000 or more, must file a return. The fact that, by reason of personal exemptions and credits, a person's income is not taxable does not nullify the requirement to file a return if the income equals or exceeds these specified amounts. Married persons who are separated are classed as single and must file returns if their net income was \$1000 or more.

Why were two forms, 1040-A and 1040, mailed to each taxpayer?

Forms for filing individual returns of income were sent to persons who filed returns for 1922. It being impossible to determine this year the form desired by the taxpayer—whether he be a man whose income was derived chiefly from salary or wages, or from business, profession, or other taxable sources—the taxpayer received both forms, and is expected to select the form that will meet his income requirements.

What personal exemptions are allowed?

The personal exemption for married persons whose net income in

1923 was \$5000 or less is \$2500. If the net income was in excess of \$5000 the exemption is \$2000. The exemption for single persons is \$1000. Whether married or single, the taxpayer is allowed a credit of \$400 for each person dependent upon him for chief support, if such person is under 18 years of age or incapable of self-support because of being mentally or physically defective. The head of a family—a person who actually supports and maintains in one house-

hold one or more individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption—is allowed the same exemptions as a married person.

When must I file my return? Do it now and avoid the rush which begins February 1. It will save loss of time and the inconvenience of standing in a long line of taxpayers waiting their return at the cashier's cage.

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Real Builders  
By THE MYSTERIOUS COWBOY



The rise of the worker is the rise of the man. The status of the workingman is the real measure of the progress of civilization. We used to believe that labor was a curse laid upon the race because of "man's first disobedience." But now we know that by toil alone the race is redeemed from bondage to Nature, which would not otherwise provide sufficient food for Man, her foster-child. Without work man would vanish from the earth.

So labor is Man's red badge of courage—the symbol of his acceptance of the challenge of none too friendly Nature, of a ruthless world. The happiest, most radiant people I have ever known are those who make their way by the light of the work-shop. Let me point out for instance that genial, bland man, contractor, builder, cabinet maker and proprietor of the Torrance Mill Co. From Colorado, where he spent twenty years at his trade, this skilled man has earned his way through life by sheer work and perseverance, and reflects the joys and success that come with toil and with careful craftsmanship.

Mr. J. A. Davidson is a contractor who is well known here. He engages in the building business in connection with the shop-work. He is a specialist in the built-in fixtures and cabinet making. This splendid and useful shop is located in the old school building in lower Cabrillo street, a place of much efficiency and good order.

The large building program that is being arranged for Torrance calls for a local service of skilled workers. The Torrance Mill Co., with its manifold services, is to play no small part in the up-building of the city. Already Mr. Davidson is finding himself very busy in this most promising field.

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