

THE PRISONER

By A. J. CRONIN

Continuing the story of a man betrayed by his own passion

The Story: HARRINGTON BRANDE, the arrogant, unhappy Consul at the small Spanish port of San Jorge, found himself caught up in a bitter struggle for the love of his young son, NICHOLAS. They had come to San Jorge with high hopes. Nicholas, always a sickly child, seemed to be regaining his health. And the Consul, smarting from several frustrations—the loss of his wife, the stagnation of his career—found a kind of contentment in the pleasant surroundings. His assistant at the consulate, ALVIN BROTHERHOOD, was conscientious if annoyingly naïve. His butler, GARCIA, and his cook, MAGDALENA, gave excellent service. The Consul resumed work on his labor of love, a biography of the French philosopher Malebranche. He hired a gardener, JOSÉ SANTERO—and with José his troubles began anew. Nicholas showed an immediate affection for the gardener, and the Consul grew jealous and began to persecute and insult his son's new friend. He set him backbreaking tasks, and even forbade Nicholas and José to speak to each other. Nicholas and José began to write notes, careful to conceal them from Garcia, whom José distrusted. Nicholas, too, was afraid of Garcia, even though his father insisted Garcia was thoroughly reliable.

One day, the Consul was summoned to Madrid. Assuming he was to be promoted, he set off in an optimistic mood. Garcia was away, too; and José and Nicholas went fishing together, disobeying the Consul's order. When Nicholas got home that night, he found that Garcia had returned unexpectedly. He was wildly drunk, and violent, and Nicholas was terrified. The next night, José took Nicholas to his own home to sleep.

Meanwhile, the Consul had suffered a fresh humiliation in Madrid. He was not to be promoted after all. On his journey home, he wrote a long letter to his friend, PROFESSOR HALEVY, a Paris psychiatrist in whom he had a great faith, asking him to advance the date of his promised visit to San Jorge. He sent a telegram to Garcia, ordering him to meet his train.

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FOR once the train was on time. At fifteen minutes to eight next morning Harrington Brande arrived at San Jorge and found Garcia awaiting him.

"You received my telegram," he remarked, handing Garcia his valise and stepping toward the car.

"Yes, señor. But why did you not permit me to fetch you from Barcelona? I could have driven through the night."

Despite the bleakness of his mood, the Consul experienced a faint glow at the man's solicitude—this Garcia was indeed exceptional. As the butler tucked the rug round his knees, he answered:

"You serve me well, Garcia."

They drove to the villa. With a sense of tender expectancy relieving his heavy oppression, Brande descended from the automobile. He had hoped that Nicholas might be on the patio to greet him. Hastening a little, he went into the hall and upstairs

with Garcia, carrying the bag, behind him. First he went to his own room, removed his coat and washed his hands. Then, with great anticipation, he opened the communicating door to his son's apartment. But no sooner had he crossed the threshold than he drew up, perplexed. Where was Nicholas? Could the boy be hiding, playing a childish trick on him? No. The bed had not been slept in. The room was completely empty.

The Consul swung round. "Garcia! Garcia! Where is my son?"

The man gazed with impassive features at a spot two inches above his master's head. "Your son, señor?" Garcia replied. "I regret to tell you that—he is not here."

"What!"

"Yes, señor." The butler spoke softly, as though caressing the words which slid between his lips. "Yesterday afternoon, before Magdalena and I could intervene, he went away."

"Where did he go? And with whom?"

"I do not know precisely where he went, señor. To the town, I think." Garcia paused; then, in a tone that was almost inaudible, he added, "He went with José."

"José!"

"Yes, señor. They went laughing and talking arm in arm." Garcia paused, assumed a note of false assurance. "Oh, have no fear, señor. They will return this morning. It was only last night they spent together."

The Consul felt his legs give way. Deathly pale, he sat down upon the edge of the bed. José with his son, in spite of his express command—and when he had believed their friendship ended. The phrases "laughing and talking," "arm in arm," "last night they spent together" seared like hot irons upon his brain. He clenched his hands as rage, hatred and frustrated love blazed up within him. God in heaven, that this should happen to him, in his deepest hour of trial, when he had returned overflowing with paternal tenderness, with a greater need of filial affection than ever before! No, no, he would not believe it.

"Garcia, what you tell me is impossible. My son must have gone to visit Mr. Brotherhood. There is some mistake."

The butler, watching him intently in a secret ecstasy of mockery, shrugged his shoulders slightly.

"It is not my place to contradict you, señor. Of course, if you suggest that I am departing from the truth—"

"No, Garcia." Brande's gaze sought out the other in a strange, dependent manner. "That is the last thing. You are above (*Continued on page 70*)

Nicholas was conscious of something hidden, a sense of conspiracy in the air. Disconsolately, he wandered about the grounds. He could not find José anywhere

ILLUSTRATED BY BARBARA SCHWINN





A taxpayer who claims a suspiciously large number of dependents may have to produce them for the collector to count

How LAX is Your Income

By EDWARD B. LOCKETT ● Chances are one in four it's incorrect—and chances are good

THE late Will Rogers once remarked that United States income tax laws created more liars than golf. Anyone inclined to question this shrewd appraisal of the genus American taxpayer can look at the figures and see that if Rogers wasn't dead right, at least nobody can prove he was wrong.

Barring a moral and intellectual miracle, U.S. tax collectors will find, when they begin checking some 53,000,000 income tax returns expected to be filed by midnight March 15th, that one out of every four is deliberately or unintentionally incorrect. To the Bureau of Internal Revenue, "incorrect" means any return with an error of \$2 or more, or any return showing indications of fraud.

At least half a million taxpayers will forget to sign their names to their returns. Many others will send in last year's refund checks. Others will present Uncle Sam with all the difference between what they earned and \$600, the lowest income on which a tax return must be filed. Still others will write in that they spent everything they made above \$600 last year, hence owe no tax. Mistakes like these will be made even though the taxpayers involved will probably be using Form 1040-A, for incomes under \$5,000 a year, a form so simple it does not even require the individual to do his own tax computing.

But this does not mean that those in the above-\$5,000 income brackets will do any better. On the contrary, the mistakes will mount in volume and variety. Whatever the reasons—and the Bureau of Internal Revenue doesn't yet know them all—the rich make a great many more errors than the

poor in their tax computations. "Odd, isn't it," a collector dryly observed. "You'd think, with good education and all . . ."

The bureau's certainty that these mistakes will be made, whatever the filer's income, is based on fact, not fancy. Last year the bureau began a special cross-section audit and investigation of 160,000 returns picked at random from selected income groups. This special audit is entirely separate from the check made annually of about 3,000,000 returns to determine the approximate accuracy and honesty of the American taxpayer.

The new checkup, known as the Audit Control Program, will run the gamut of incomes from highest to lowest. Because the random technique will be applied to all varieties of professional and occupational groups, as well as to all income levels, anyone at all may see a Revenue Bureau man at his door this year.

The audit-control project was created after a study had indicated that income tax compliance is lax, and getting laxer. Obviously, it is impossible for the bureau to investigate and audit every return filed. If all U.S. income tax returns in a single year were laid end to end and a truck driven over them it would make everybody happy except the government and the truck driver, but the truck would have to travel 45,000 miles. So the sampling system was set up, and it will be continued each year until the Revenue Bureau finds out where the noncompliance trouble lies.

Ultimately, Audit Control is expected to tell BIR all sorts of important things about the pattern, volume and type of taxpayers' mistakes, deliberate

or otherwise. It will also show up common government mistakes in tax collecting. The bureau frankly admits that not all of its 57,000 employees are errorproof or invulnerable to fraud. Dishonesty is very rare among bureau employees, but more than one deputy tax collector has gone to jail.

Already, the special audit has revealed, on the basis of an as yet incomplete analysis of 1948 returns, that of all 53,000,000 returns, about 14,000,000, or 26.1 per cent, were incorrect; that of the 19,000,000 simplified 1040-A returns, more than 2,000,000, or 11.6 per cent, were wrong; that there were mistakes in 32.1 per cent or 9,600,000 of the 30,000,000 regular 1040 returns for incomes up to \$7,000, and that there were 1,800,000 incorrect returns, or 62.5 per cent, among the 3,000,000 forms for incomes of \$7,000 and up.

Statistics like these show the need for a permanent drive for better income tax law compliance. Last year the BIR asked Congress for an additional 7,000 men to do the audit-control job, but got only 4,000. These new revenueurs brought so-called "front-line" enforcement personnel up to about 34,000, more than 25,000 of them in the field.

This total looks high, but to the bureau the yardstick is the amount of tax money collected, compared with the cost of collecting it. Right now, better than \$20 is collected for every dollar spent in recovery of income taxes either unintentionally or deliberately undeclared.

This means that Mr. Average Taxpayer, who has perhaps become a little careless about income tax matters since war and postwar rates skyrocketed, will now do well to exercise the greatest care

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