

New York Tribune

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The Income Tax Muddle.

The breakdown of the machinery for the collection of the income tax for 1914 could not be better illustrated than by two incidents which occurred yesterday at the office of the Collector of Internal Revenue at the Custom House in this city.

That statement, construing the phrase, "in all cases where the income tax of a person is withheld and deducted and paid at the source" to mean "in all cases where the entire income tax of a person is withheld," etc., is plainly contradicted by another provision of the paragraph relating to the withholding of taxes on salaries and wages, which says: "Nor shall any person under the foregoing conditions be allowed the benefit of any deduction provided for in sub-section B [the \$3,000 or \$4,000 exemption] unless he shall, not less than thirty days prior to the day on which the return of his income is due, either file with the person who is required to withhold and pay tax for him a true and correct return of his annual gains, profits and income from all other sources."

Later in the day the Collector himself issued a statement admitting the foolishness of the construction advanced by his subordinates. He says that the claim of exemption must be made not later than Wednesday. But no Treasury blanks on which to make it are in sight.

If he is right—and we feel confident that he is—the Treasury is about to penalize, because of its own neglect, tens of thousands of honest citizens. Congress should step in at once to halt the oppressive application of a muddled law.

Ousting Murphy.

Organization of the "Committee of 250" to free local Democracy from the taint of Tammany spells "Murphy Must Go" in capital letters. The men who have started the new organization are Independent Democrats of the brand which is always opposed to Tammany, whether the voters have to take a candidate of another party or whether they can join an anti-Tammany fusion and so get a chance to support some Democrat who doesn't bow the neck to Murphy.

Whatever the result of District Attorney Wiltman's investigation of Murphy's bankbooks, Murphy is done now as a figure of any particular import. He stands indicted by the public as head of a gigantic graft machine, whether his part in it was criminal or not. But organization and hard work will be necessary to make a complete job of the destruction of Murphyism and the construction of a decent Democratic party locally. It is to men of the type which the young Mayor has gathered around him that Democracy and the public must look for this work. They have the public's good wishes for speed and success.

Work—and Then More Work.

Some simple minds are amazed and incredulous over the idea that Colonel Goethals has even considered the Police Commissioner's position of this town. "Why, he's just finished one big job, and can sit back and enjoy his glory. What would he want of another job—especially such a hopeless one as bossing the police of New York?" So say these shortsighted mortals.

The answer lies in Colonel Goethals' character and in the character of every man worth his salt. The ancient notion of heaven as a place in which to sit around and wear crowns and twang harps was not less true to life than is this simple notion. As a matter of plain, sad fact, sitting down with one's success while still in the prime of activity is about the greatest bore imaginable. After one job well done any real man asks nothing better than to face another.

As for the particular new job which Colonel Goethals is considering, it is probably the toughest left in the world—and thus one of the very few which might tempt the man who built the Panama Canal.

For Partitioning Austria-Hungary.

The revelations of the "Petite République" of Paris, will be accepted by many as confirmation of suspicions which have long been cherished concerning Austria's conduct in the last Balkan war. After that power's years of enmity toward Serbia it seemed strange that she should let the latter triumph over Bulgaria and aggrandize herself in a way that shuts the Dual Realm off hopelessly from access to the Aegean, and it seemed probable that there was some extraordinary restraining power at work.

The reported threat to partition Austria-Hungary in case of her intervention explains it all. There was nothing fantastic in it, but rather only what was intensely practical and what, indeed, has for years been regarded as probable in the inevitable event of the breaking of that personal bond—the venerable Kaiser-King—who for so many years has held the heterogeneous realm together. It is notorious that the inimicable elements are in unstable equilibrium. A slight jar might suffice to separate them; even such a blow as Rumania and Serbia might give.

Further color of confirmation is given in the personality of the prince who has been chosen for the

Albanian throne. Austria was intent upon the erosion of that state, largely to spite Serbia and to prevent her legitimate expansion in that direction. But it must be gall and wormwood to her to have Albania governed by a German prince, a Prussian army officer, and the favorite nephew of the Rumanian sovereigns, at whose instance, indeed, he was selected. All of which suggests that there may be more changes in the map of Southeastern Europe, some time before the Greek Kalends.

Civilizing the Vanmen.

Hope for the migratory apartment house dweller is held out in the announcement that the Board of Aldermen is going to pass an ordinance regulating the charges of truckmen and vanmen. The dizzy rise in those charges when moving day comes around gives most New Yorkers their initiation into the mysteries of local high finance. In getting all that the traffic will bear on Wall Street combination ever had anything on the husky barons who transport our goods and chattels on a get-rich-in-one-week basis.

Having finally subdued the savage race of cabmen, the Board of Aldermen is ready for new conquests. It will be entitled to its own thanks, inscribed in letters of gold, if it can tame and break to a civilized schedule of charges the Goths and Huns of the Noble Order of Vanmen. Even with all its shocks and exhilaration, the simple experience of moving is hardly worth a month's rent.

Policing the Dance Halls.

Recent disclosures of the inefficiency and negligence, if not of actual criminality, of attendants or "special officers" at East Side dance halls make the arrangement reached between Sheriff Griffenhagen and the East Side Neighborhood Association seem welcome. This is that all the dance halls below 14th street shall be policed by special deputy sheriffs. Applicants for these appointments will be investigated by the East Side Neighborhood Association and the University Settlement, and no one not indorsed by these authorities will be designated by the Sheriff. To this the dance hall proprietors have agreed.

Nobody questions the usefulness of the dance hall to the workers who have little else in the way of meeting place and diversion. At present, especially on the East Side, that usefulness is lessened by the fact that the gunman and the cadet find them excellent for their purposes. Energetic and honest attendants with their eyes open, backed by the authority of designation as special deputy sheriffs, can do much to protect the girls who attend these places.

An Unlucky Humorist.

Senator John Sharp Williams is an unlucky humorist. His best inspirations seem to fall flat. Not long ago he got up a parody on the Protestant Episcopal creed and recited it in the Senate, to his own visible satisfaction. Others were not so pleased with it as he was, and after the Senate had been deluged with protests the Mississippi Senator sadly arose and asked leave to withdraw his offending masterpiece.

Another of his offhand jests came to grief a few days ago. He had been having a little run-in with Senator Chamberlain about the Alaska railroad project and its relation or non-relation to the improvement at public expense of the nation's water-courses. It suddenly occurred to him to play a joke on his colleague, as the following colloquy will show:

Mr. Williams—This is not a waterway bill. Mr. Chamberlain—It is a transportation bill. Mr. Williams—Oh, yes; and so is my walking from here to Pennsylvania avenue transportation. Mr. Chamberlain—And so is steamboating on the Mississippi River. Mr. Williams—Yes; and so is a dugout going through the Chapala, but the two things have nothing to do with one another. Mr. Chamberlain—We have improved the Chapala and a good many other streams. Mr. Williams—The Chapala is a fictitious stream and a name which I just invented.

Mr. Chamberlain was naturally taken aback. But at the next session of the Senate he was able to show not only that there was such a river as the Chapala, somewhere in Florida, but that Congress had actually appropriated money for its improvement.

A humorist is certainly playing in hard luck when what he considers a brilliant *feu d'esprit* turns out to be only a guidebook commonplace.

Investigate the Elections Superintendents.

The charges filed with Governor Glynn by the Honest Ballot Association against Mr. Voorhis, Superintendent of Elections, are applicable only to this city. But the indictment might well have been made more general, to apply to the law under which he and his fellows hold office and the system of "safeguarding" elections which that law and they have brought into being.

If Governor Glynn is zealous for honest elections and the saving of money he will not be content with a routine answer by Mr. Voorhis to these charges. An investigation of the work done by the three Superintendents of Elections and the cost—and results—of the system imposed on the state by the notorious Levy law would amply pay the Governor. If it resulted in removing the excesses of politics and excessive cost which now distort the system, it certainly would be worth while to the public.

Preserving the Pedestrian.

The pedestrian is an interesting animal, of historic interest, some practical value and often not ungraceful in appearance. There seems abundant reason for preventing, if possible at a reasonable outlay, his total extinction, now threatened.

One suggestion would be to treat him as we treat the bison or American elk, inclosing specimens in preserves beyond the reach of the overcareless chauffeur. Another would be to establish closed seasons for pedestrians, within which the eager huntsman in his motor car would have to curb his sporting instincts.

A last ingenious and perhaps more practical notion is that proclaimed in Utica. This is a "safety first" plan. The pedestrians are caught young, in the schools and other places where they congregate, and taught how to avoid death and mutilation on the streets. The general scheme is to inculcate in these young and impressionable minds the idea that crossing a street is a serious and perilous business, not to be undertaken lightly, but only with a proper fear of the consequences and every nerve strung taut.

This last method looks to breeding a race of pedestrians so acrobatic, skilful and alert as to cope with the most destructive automobile that can be invented. Possibly a scheme of protective coloration will have to be added to perfect the system. But, at all events, it opens up an attractive and plausible way of preserving in a free state one of our most interesting and familiar bipeds.

The Conning Tower

Addressed to the Gentry Who Stop One Upon the Streets and Inquire: "Have You Any Old Clothes to Sell?"

You who detain me and compel My wavering attention, Who query, "Any clothes to sell?" Indulge me while I mention I cannot sell you coat nor pant Nor anything—I simply can't.

On me you waste your time and art; You are a rotten naller; My clothing has to fall apart; Ere I seek out a tailor. Old clothes? I'm not so affluent. But thank you for the compliment.

G. S. K.

If the transatlantic rate war continues, it will double the number of young women in New York who are unable to take a telephone message.

As we misunderstand the political situation, Murphy couldn't stand the Gaffney.

THE DIARY OF OUR OWN SAMUEL PEPPYS.

January 24—To the playhouse with Mistress Alma, and saw Mr. Maugham's "The Land of Promise," which I liked far better than I was thinking to. The best acting was Mr. Shelley Hull's, and as for Mistress Billie Burke, she hath no charm for me soever, with her chirruping ways. But I thought the piece a diverting one, in especial sithen it was a very rainy afternoon. Home then, and read all the evening in Gilbert Cannan's "Old Mole," until I had finished it, and I deem it the best work of his ever I read, even better it than "Round the Corner." Much truth and humour in the book, and nought of the treacly stuff so common in these days.

25—Up and out into the cold wind, which I liked so much I did walk above 5 miles through the town. And I saw two maidens in blue dresses of velvet, but none was she I sought. Home then to dinner, which I had a great deal of, but when Olive the hand-maiden did ask me whether I had leifer have a custard than some fruit, I was near to killing her. For how persons can relish this dreedsome saffron paste I can not see. Yet we do have it upon our table often, for they that have such matters in hand do not know of my hatred of the stuff, and I doubt they ever will. To my office, and had a pleasant time at my scriveneing and thenafter, and so home and to bed.

26—W. Helmann the chyrurgeon to dinner, and he tells me that Heloise is soon to be up and about, which I am glad of. Thence to my office, where till late.

It may always be written of Victor Herbert's music that it has craft, understanding, skill and every need that modern heavy or antiquated light music may possess, but in "Madeleine" it was obvious that he gave himself up to a musical exposition of things which did not exist.—The Evening Mail.

Still, if we were a composer of whose music it might always be written that it had craft, understanding, skill and every need that modern heavy or antiquated light music might possess, we wouldn't mind the merciless flaying toward the end of the critique.

It is the legal opinion of H. B. R.—answering ours of yesterday about income from an annual wager on Collins, Baker & Co.—that (Partridge v. Mallandaine, L. R. 28 Q. B. D. 276) income has been held to include betting profits where derived from gaming conducted as a regular business.

HAPPEN WE MAUN, CHIEL.

Weel may your teardrops fa',
Doe! Ye canna get awa'
Wi' them leery gaff ye spill o' oor
Dear Robbie.
Oh, MacAdams, mon, ye're braw,
But your Scotch is verra raw,
Gin ye kep' it up, nae doobt ye'd lose
Your jobbie.

GLENGARRY.

We are 2nd to 6 in our admiration for Percival Gibbon and his writings, but when he refers (February "McClure's") to "the late Joseph Choute" we contend it is a bit thick.

A contrib who is afraid to sign his name sends three of the missus's relatives are visiting at the house. "Still," he adds, "it's like golf—it keeps me out in the open air."

SICK FAMA!

Breathes the contrib with laurelled head
Who never to himself hath said,
"I wonder why this didn't land?"
Whose heart hath ne'er within him burned.
As to The Tower he hath turned—
To find his cherished verses named?
If such there breathe, go, mark him well!
For him this simple tale I tell.
High though his rep and wide his fame,
And w, k, h column-name,
Dearer to him than pow'r or pelf
(He'll won't admit it, though, himself),
He'll some day know the Boss's frown,
And, doubly dyed, shall go down,
Wishing, alas! he'd never sung.
THE BEST CONTRIBS ARE SOMETIMES STUNG!
RAE.

The Missouri Press Association, which wants the metropolitan press to lay off the black journals, should have seen yesterday's Sun, which frontpaged the repainting of Vin Astor's yacht.

VOTES FOR WOMEN!

Mr. and Mrs. Francis B. Sayre returned to-day from her honeymoon trip abroad on the liner Majestic.

"I wouldn't prescribe the two-bit seat as a regular diet," says Billy Evans in the Times. From which one might opt three cackles, easily.

Overheard on a Fifth Avenue 'bus:
"Did James Montgomery Flagg draw those illustrations, too?"
"No, I guess he dictated those."

SAYS SADIE SLOW:

"Now that I see
How tardily
The Subway's run,
It seems to me
It gives one quite
An appetite,
It gets one home
So late at night."

W. W.

Of course, speaking of the subway—
It's the last line we take every night.
F. P. A.

THE POLITICIAN'S GOLDEN RULE.



THE PEOPLE'S COLUMN

An Open Forum for Public Debate.

LET THE WOMEN DECIDE!

Mrs. Blatch Replies to Mr. Martin's Advocacy of This Scheme.

To the Editor of The Tribune.
Sir: In the good old days Mr. Martin and I knew each other in England. He was then a democrat with a small "d." He has now quite forgotten apparently the history of the agitation for the enfranchisement of the farm laborers, quite forgotten that he himself advocated their enfranchisement, although a mere handful of them, led by William Arch, demanded the vote.

Mr. Martin says: "No body of men has ever opposed having a vote given them," and he sets this supposed fact in contrast with the organized opposition of women to their enfranchisement.

Mr. Martin was either so engrossed in his duties of teaching school in London in the 30's that he was not well informed on general political and economic questions, or he has forgotten the fact that the farm laborers were organized, within the Conservative party, against their own enfranchisement. Well do I remember listening to the speeches at a banquet of the Conservative party held in Basingstoke, a market town in the centre of the southern agricultural district of England, in 1884. The keynote of Gladstone's programme was opposition to the farm laborer. At a table modestly placed below the speakers' table sat a group of men, all in the characteristic smock frocks, with the exception of one, who was in his Sunday best, shop-bought clothes. The toastmaster in calling on this man to speak for his class quoted Lord Salisbury's description of the proposals of the Liberal party for electoral and local government reform as the "village circus." Not feeling the insult in the least, the farm laborer rose and with the motion indicative of pulling the forelock, the gesture then commonly made by the peasant in approaching a superior, said that such as he knew nothing of government, and the interests of the agricultural laborers would be best looked after by leaving the vote in the hands of the gentry. This was the first time I had ever witnessed self-abasement in any class, and the argument I had with myself as to the cause and cure of the slave spirit in humanity helped me to understand the meaning of anti-suffragism when it developed ten years later in the movement for the political enfranchisement of women.

Surely Mr. Martin has not also forgotten that the farm laborer was so well organized in the Conservative party and so little appreciative of the service rendered him in his enfranchisement that his class lined up against the Liberal party for years? But all this lack of self-respect, lack of love of freedom, in the farm laborer did not balk John Martin any more than it did me in the days when he and I were fellow Pabians in England. One wonders what there is in the atmosphere of Staten Island that has filled one adopted citizen with political doubts and negations! As to the facts in regard to the attitude of suffragists toward a referendum to women on the question of suffrage, it is difficult with Mr. Martin is not the "innocence of his heart," but the lack of information in his head. This is a government of written constitutions, and under the constitution of the State of New York there is no provision for a

referendum to non-voters. On February 8, 1910, Senator Brackett introduced a bill in the Legislature to "provide for holding an election to determine the sentiment of the women of the state on the question of conferring upon women the right to vote." Far from crying out against this bill, the suffragists suggested necessary amendments, but the Senator, usually so vigorous, allowed the bill to sleep.

At last I saw one of the leading judges of the Supreme Court and asked him about the Senator and his bill. I was told that there was not in the state an able lawyer than Edgar T. Brackett, and that no one better than he knew that his bill, if it passed, would be challenged on constitutional grounds. I was also told that there was not a cleverer politician than the Senator, and that he aimed, being our opponent, to turn us from the straight constitutional course off on a still hunt.

If it is true that since Mr. Martin shook the dust of England from his feet and was naturalized as an American citizen his breast has become so possessed of democracy with a small "d" that he can't stand enfranchising women unless "51 per cent"—(I presume what Mr. Martin means is 50 per cent plus one woman)—of them vote that they desire the ballot, then let Mr. Martin and his friends show their good faith by backing an amendment to the constitution which would place in the hands of women the full and final determination of their political status. For my part I should welcome this change.

But until the change is made and written into the constitution it is certain that every suffragist will continue to work for the enfranchisement of women along the lines laid down in the fundamental law of the Empire State rather than along those suggested by Mr. Martin, of London.

HARRIOT STANTON BLATCH.
New York, Jan. 25, 1914.

"SENSE AND NONSENSE ABOUT DANCES."

The Honorable Origin of the Tango and Its Perfection Here.

To the Editor of The Tribune.
Sir: May I add to your interesting editorial on "Sense and Nonsense About Dances?"

When the tango became popular abroad, the name and the name alone was adopted in New York City. Any number of stereotyped tangoes were danced by professionals, but they bore no resemblance to the original tango, being a medley of old style fancy steps.

Two months later the genuine Argentine tango came to New York. It was a revelation—not at all stereotyped, but full of originality and spontaneity.

I have repeatedly stated that not a dozen individuals in this city really dance the tango. And, as you say, this proves how little people who fulminate against the tango really know about the dance movement.

Many critics indignantly assert that the tango is a "ligger" dance. Others as indignantly ascribe its origin to the disreputable "froz quarter" of Buenos Ayres. As a matter of fact, the tango is an old Spanish dance modernized in Argentina and Americanized in this country.

G. HERBURN WILSON, M. B.
New York, Jan. 25, 1914.

GRAFT AND GRAFTERS

What the Editors Are Saying About the Developments.

OR WHAT'S LEFT OF IT.
From The Albany Knickerbocker Press.
Australia has offered \$500 for a national hymn. It can have "Tammany" for nothing when Mr. Whitman gets through with it.

JUSTIFIABLE CONFIDENCE.
From The Buffalo Evening News.
There is public confidence in the purpose of the District Attorney to follow the trial to the very end and finally get out the last particle of evidence bearing upon the question raised by ex-Governor Sulzer.

NOT A PLEASANT SITUATION.
From The Buffalo Express.
The most important witness in the present stage of the inquiry, however, is Senator O'Gorman, who was cleared for a long time with Mr. Whitman. The relative credibility of Sulzer and Murphy will be judged largely by what O'Gorman says. But it is an awful predicament for a Tammany Senator to find himself dragged into it.

HARDLY A LARGE ASSET.
From The Buffalo Enquirer.
Former Governor Sulzer puts no little portion of his story up to Senator O'Gorman, and it is expected the Senator will enlighten the public upon the subject. One thing is certain, and that is that the Democratic party in the state can't show much of a profit on its business operations as a result of the disgraceful Sulzer impeachment proceedings.

BLUFF.
From The Watertown Times.
Mr. Murphy is putting up a good bluff, declares everything which Mr. Sulzer has testified to is false, and he is willing to go on the stand and swear to it. But the public believes Mr. Sulzer because there is every reason why he should tell the truth and because the common reports of the days while the things were being done all confirm it.

SURELY, BUT—
From The Rochester Democrat and Chronicle.

Charles F. Murphy, like William Sulzer, is entitled to his day in court. There is a decided prejudice that against him should be presided over by one who did not owe his elevation to the judicial bench to the friendly offices of Tammany Hall; and this is pre-eminently a time for politicians to refrain from guiding the footsteps of the blind goddess.

LET IT ROCK!
From The Springfield Republican.
Whisper that "Murphy's all in," and his crack of doom has sounded, based on the fact that United States Senator O'Gorman is to be a voluntary witness in Mr. Whitman's graft investigation this week. Tammanyites would like to see Mr. O'Gorman know much and tell all he knows. No one believes what Sulzer says; that is, no one can be sure that every word is gospel truth. But the Senator has a prestige sufficient to rock Tammany to its foundations and hurl against the system.