ANOTHER PRIMER ON INCOME TAX

Instructions Issued for Making Returns by Individuals.

ALSO OFFICIAL FORM

Net and Gross Incomes Must Be Stated Under Oath.

PENALTIES FOR FAILURE

Worthless Debts and Uncovered Fire Losses May Be Deducted.

WASHINGTON, Jan. 5.—The Commissioner of Internal Revenue made public to-day the official form to be employed in making a return of the annual net income of an individual under the income section of the tariff law.

The form will be known officially as 1040. At the top of the first page of the form, which is a four page circular, is the following warning in heavy black type:

"The penalty for failure to have this return in the hands of the Collector of Internal Revenue on or before March 1 is $20 to $1,000."

Then follows on the first page a blank form to cover the income from March 1 to December 31, 1913.

The blank is so arranged that it may show a filing by an individual on his own behalf or through an agency. In the case, say, of John Doe of New York the statement will proceed as follows:

"Filed by (or for) John Doe of 70 Nassau street, in the city of New York, State of New York."

Then will follow these items:

"1. Gross income.

"2. General deductions (according to instructions).

"3. Net income."

Then follows a sub-head:

"Deductions and exemptions allowed in computing income, subject to the normal tax of 1 per cent."

Following that comes the further enuoration of items:

"4. Dividends and net earnings received or accrued, of corporations, &c., subject to like tax.

"5. Amount of income on which the normal tax has been deducted and withheld at the source.

"6. Specific exemption of $3,000 or $4,000, as the case may be.

Then follows as a matter of substraction in the table:

"Total deductions and exemptions covered by items 4, 5 and 6"; and finally:

"7. Taxable income on which the normal tax of 1 per cent. is to be calculated."

The Graduated Surtax.

Following the first and simple form is the instruction for returning an income in excess of $20,000 subject to the surtax. This is a table covering the graduated surtax on incomes from $20,000 up to $500,000 and at the bottom of the first page the taxpayer is required to add together the total additional or supertax and the total normal tax of 1 per cent. to obtain therefrom the total tax liable.

Page 2 is a form for returning gross income and requires that the taxpayer must show in the proper spaces the "entire amount of gains, profits and income received by or accrued to the individual from all sources during the year specified on the first page."

In parallel columns the returns under this form are required to show "for each or eight separate items hereafter enumerated, (a) amount of income on which tax has been deducted and withheld at the source, and (b) amount of income on which the tax has not been deducted and withheld at the source."

Under the heading "Description of Income" are the following items for which returns in the parallel columns are required:

"1. Total amount derived from salaries, wages, or compensation for personal service or whatever kind and whatever form paid.

"2. Total amount derived from professions, vocations, business, trade, commerce or sales or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, including bonds, stocks, &c.

"3. Total amount derived from rents and from interest on notes, mortgages and securities (other than required under certain under items).

Partnership Profits.

"4. Total amount of gains and profits derived from partnership business, whether the same be divided or distributed or not.

"5. Total amount of fixed and determinable annual gains, profits and income derived from interest upon bonds and mortgages or deeds of trust or other similar obligations of corporations, joint stock companies or associations and insurance companies, whether payable annually or at shorter or longer periods.

"6. Total amount of income derived from coupons, checks or bills of exchange for or in payment of interest upon bonds issued in foreign countries and upon foreign mortgages or like obligations (not payable in the United States) and also from coupons, checks or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations and insurance companies engaged in business in foreign countries.

"7. Total amount of income received from fiduciaries.

"8. Total amount of income derived from any source whatever, not specified or entered elsewhere on this page."

Then in item 10 follow the totals of the aggregate totals of the parallel columns. Item 11 requires a return of the "total amount of income derived from dividends upon the stock or net earnings of corporations, joint stock companies, associations or insurance companies subject to like tax."

Finally item 12 requires a statement of the "total gross income."

General Deductions.

The third page of the circular gives the items included under the head "General Deductions." These are as follows:

"1. The amount of necessary expenses actually paid in carrying on the business but not including business expenses of partnerships and not including personal living or family expenses.

"2. All interest paid within the year on personal indebtedness of taxpayer.

"3. All national, State, county, school and municipal taxes paid within the year (not including those assessed against local benefits).

"4. Losses actually sustained during the year incurred in trade or arising from fires, storms or shipwrecks and not compensated for by insurance or otherwise.

"5. Debts due which have been actually ascertained to be worthless and which have been charged off within the year.

"6. Amount representing a reasonable allowance for the exhaustion, wear and tear of property arising out of its use or employment in the business, not to exceed in the case of mines 5 per cent. of the gross value at the mine of the output for the year for which the computation is made, but no deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof for which allowance is or has been made."

Forms for Affidavits.

Then follow the total of general deductions and two forms for affidavits, one to be executed by an individual making his own return and the other to be executed by the duly authorized agent making the return for the individual. In the case of the individual affidavit the wording is as follows, exclusive of the places for signature and for the signature of the officer taking the affidavit:

"I solemnly swear (or affirm) that the following return to the best of my knowledge and belief contains a true and complete statement of all gains, profits and income received by or accrued to me during the year for which the return is made and that I am entitled to all the deductions and exemptions entered or claimed therein under the Federal income tax law of October 3, 1913."

The form of affidavit for an agent, exclusive of the blank for the signatures of the agent and the officer taking the affidavit, is as follows:

"I solemnly swear (or affrm) that I have sufficient knowledge of the affairs and property of —— to enable me to make a full and complete return thereof and that the foregoing return to the best of my knowledge and belief contains a true and complete statement of all gains, profits and income received by or accrued to said individual during the year for which the return is made and that the said individual is entitled under the Federal income tax law of October 3, 1913, to all the deductions and exemptions entered or claimed therein."

The last page of the circular form is devoted exclusively to the instructions of taxpayers, which are as follows:

Text of Instructions.

"1. This return shall be made by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States though not a citizen thereof having a net income of $3,000 or over for the taxable year, and also by every non-resident alien deriving income from property owned and business, trade or profession carried on in the United States by him.

"2. When an individual by reason of minority, sickness or other disability or absence from the United States is unable to make his own return it may be made for him by his duly authorized representative.

"3. The normal tax of 1 per cent. shall be assessed on the total less the specified exemption of $3,000 or $4,000 as the case may be. (For the year 1913 the specific exemption allowable is $2,500 or $3,333.33 as the case may be.) If, however, the normal tax has been deducted and withheld on any part of the income at the source or if any part of the income is received as dividends upon the stock or from the net earnings of any corporation, &c., which is taxable upon its net income such income shall be deducted from the individual's total net income for the purpose of calculating the amount of income on which the individual is liable for the normal tax of 1 per cent. by virtue of this return.

"4. The additional or super tax shall be calculated as stated in form.

"5. This return shall be filed with the Collector of Internal Revenue for the district in which the individual resides if he has no other place of business, otherwise in the district in which he has his principal place of business, or in case the person resides in a foreign country then with the Collector for the district in which his principal business is carried on in the United States.

"6. This return must be filed on or before the first day of March succeeding the close of the calendar year for which return is made.

Penalties Are Set Forth.

"7. The penalty for failure to file the return within the limit specified by law is $20 to $1,000. In case of refusal or neglect to render the return within the required time (except in cases of sickness or absence) 50 per cent. shall be added to amount of tax assessed. In case of false or fraudulent return 100 per cent. shall be added to such tax, and any person required by law to make, render, sign or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor and shall be fined not exceeding $2,000 or be imprisoned not exceeding one year or both at the discretion of the court, with the costs of prosecution.

"8. When the return is not filed within the required time by reason of sickness or absence of the individual an extension of time, not exceeding thirty days from March 1, within which time the return may be granted by the collector, provided an application therefor is made by the individual within the period for which such extension is desired.

"9. This return, probably filled out, must be made under oath or affirmation. Affidavits may be made before any officer authorized by law to administer oaths. If before a justice of the peace or magistrate not using a seal, a certificate of the clerk of the court as to the authority of such officer to administer oaths should be attached to the return.

"10. Expense for medical attendance, store accounts, family supplies, wages of domestic servants, cost of board, room or house rent for family or personal use are not expenses that can be deducted from gross income. In case an individual owns his own residence he cannot deduct the estimated value of his rent, neither shall he be required to include such estimated rental of his home as income.

The Farmer's Return.

"11. The farmer, in computing the net income from his farm for his annual return, shall include all moneys received for products and animals sold and for the wool and hides of animals slaughtered, provided such wool and hides are sold, and he shall deduct therefrom the sums actually paid as purchase money for the animals sold or slaughtered during the year.

"When animals were raised by the owner and are sold or slaughtered he shall not deduct their value as expenses or loss. He may deduct the amount of money actually paid as expense for producing any farm products, live stock, &c. In deducting expenses for repairs on farm property the amount deducted must not exceed the amount actually expended for such repairs during the year for which the return is made. The cost of replacing tools or machinery is a deductable expense to the extent that the cost of the new articles do not exceed the value of the old.

"12. In calculating losses only such losses as shall have been actually sustained and the amount of which has been definitely ascertained during a year covered by the return can be deducted.

"13. Persons receiving fees or emoluments for professional or other services, as in the case of physicians or lawyers, should include all actual receipts for services rendered in the year for which return is made, together with all unpaid accounts, charges for services or contingent income due for that year, if good and collectible.

Rules About Debts.

"14. Debts which were contracted during the year for which return is made, but found in said year to be worthless, may be deducted from gross income for said year, but such debts cannot be regarded as worthless until after legal proceedings to recover the sum have proved fruitless or it clearly appears that the debtor is insolvent. If debts contracted prior to the year for which return is made were included as income in the return for the year in which said debts were contracted and such debts shall subsequently prove to be worthless, they may be deducted under the head of losses in the return for the year in which such debts were charged off as worthless.

"15. Amounts due or accrued to the individual members of a partnership from the net earnings of the partnership, whether apportioned and distributed or not, shall be included in the annual return of the individual.

"16. United States pensions shall be included as income.

"17. Estimated advance in value of real estate is not required to be reported as income unless the increased value is taken up on the books of the individual as an increase of assets.

"18. Costs of suits and other legal proceedings arising from ordinary business may be treated as an expense of such business and may be deducted from gross income for the year in which such costs were paid.

"19. An unmarried individual or a married individual not living with wife or husband shall be allowed an exemption of $3,000. When husband and wife live together they shall be allowed jointly a total exemption of only $4,000 on their aggregate income. They may make a joint return, both subscribing thereto, or if they have separate incomes they may make separate returns, but in no case shall they jointly claim more than $4,000 exemption on their aggregate income.

"20. In computing net income there shall be excluded the compensation of all officers and employees of a State or any political subdivision thereof except when such compensation is paid by the United States Government."

JESSIE M'CANN'S TROUBLES MENTAL

Full Autopsy Shows No Other Reason for Her Seeking Death.

A full autopsy, supplementing the autopsy of Sunday, was made on the body of Miss Jessie McCann yesterday afternoon at the Brooklyn morgue by Coroner's Physician George L. Reichers, assisted by Dr. Lester D. Volk. Afterward the doctors dismissed as untrue all rumors regarding the cause for the girl's disappearance. The physicians said there was no reason other than mental.

George Neusse, the Park Department watchman who discovered the body, said he would claim the reward of $1,000 offered by Mr. McCann. He probably will put his claim in formal shape soon after the funeral, which takes place this morning. Robert G. McCann, Jr., said it was his understanding that the reward was to have been paid only if Miss McCann was recovered alive.

The formal offer made by Mr. McCann said "$1,000 reward will be paid for definite information leading to the recovery of my daughter." The offer then described Miss McCann, finishing with "This offer is free from any conditions." It is this last clause upon which Neusse's hopes are based.

The McCann family itself is divided on the question of whether or not Miss McCann committed suicide. Robert G. McCann, the father, does not conceal his belief that his daughter jumped into the sea in a fit of melancholia brought on by a neurasthenic condition.

"I believe now, as always," he said, "that Jessie was subject to spells of depression, caused by the mental strain, which nearly subjected her to a nervous breakdown. I believe her last ordeal of melancholia, coming the morning of the day she disappeared, was too much for her and that she had another spell of depression while sitting on the rocks. I blame no one for the death of my daughter, and I am sure her death was due only to her nervous condition."

Robert G. McCann, Jr., the brother, and Ethel, the younger sister, believe death was due to an accident.

Mr. McCann overlooked the fact that if his sister had remained in the spot where she was last seen the tide could not have reached her.

"Miss McCann had been a neurasthenic for several years," Dr. Durham, the family physician, said. "She was subject to attacks of depression and extreme melancholia. This neurasthenia undoubtedly was responsible for whatever physical troubles she may have had, and it is perfectly possible that on the day she disappeared the melancholia developed into suicidal mania."

The body was moved from the Brooklyn morgue to the McCann home, at 438 East Twenty-first street, last night. The funeral will take place at 10:30 this morning. The services will be held by Dr. Daniel Dorchester at St. Mark's Methodist Episcopal Church, Beverly road and Ocean avenue, where Miss McCann taught in Sunday school. The interment at Cypress Hills will follow.

THE SEAGOERS.

Departures for Europe and Arrivals From the South.

Sailing to-day by the Hamburg-American liner Amerika for Cherbourg, Southampton and Hamburg:

Mrs. Arthur M. Allen.	A. Perry Osborn.
Mr. and Mrs. Hugh J. McBirney.	Mr. and Mrs. Frank Penrose Sproul.
Russell F. Barker.	F. S. von Slade.
Miss Harriet Cullen Bryant.	Mr. and Mrs. Charles D. Talcott.
Mrs. Edward L. Brewster.	Dr. and Mrs. Antonio Vidal.
Mrs. Daniel Chase.	Mr. and Mrs. Henry R. Wirth.
Frank Coe.	
Mrs. Edward S. Clarke.	Mrs. Norman de R. Whitehouse.
Mrs. Homer Gage.	
E. C. Hampton.	Mr. and Mrs. H. R. West.
Dr. and Mrs. Noble Wiley Jones.	J. W. Appleton.
Henry S. Lee.	Marchioness Dusmet.
Mr. and Mrs. E. H. Miller.	Henry Prather Fletcher.
Mr. and Mrs. C. H. Sanford.	Mrs. Ross R. Whistler.

By the Holland-America liner Potsdam for Boulogne and Rotterdam:

Mr. and Mrs. D. L. Cruice.	Miss Alice Johnson.
Miss Isabella Lothrop.	Dr. and Mrs. Rafael de Zayas-Enriquez.

Arrivals by the United Fruit steamship Tenadores from Colon and the West Indies:

Judge Leo C. Dessar.	J. H. Kenworthy.
Lewis F. Pilcher.	F. B. Bigelow.

Yeggs Get $2,700 in Stamps.

GOSHEN, N. Y., Jan. 5.—For the third time in ten years burglars entered the Post Office at Chester. At an early hour Sunday morning they blew the door off the safe and got $2,700 in stamps and $175 in money. The burglars left no clue.

A regular shirt slide!

Thousands drop to-day from "regular" to "revised" prices.

11,948 are $1.50, $2.00, $2.50 and $3.00 qualities; negligee shirts of all descriptions.

4850 are $1.50 shirts. $1.10.

4766 are $2.00 shirts. $1.30.

2332 are $2.50 and $3.00 shirts. $1.80.

Two other groups include white Habutai silks, imported light weight silk-and-wool flannels, and Scotch flannels.

1489 are $3.50 shirts. $2.30.

1630 are $5.00 and $6.00 shirts. $3.80.

ROGERS PEET COMPANY,

Three Broadway Stores

at Warren St. | at 13th St. | at 34th St.

Better Business Requires More Help. Best Men Come Through Want Ads in

The Journal of Commerce

Five Cents All News Stands

Phone Broad 6900.

WIDOW'S MEMORIAL BELLS STIR TENAFLY

Neighbors Say Chimes Rung for Rich John S. Lyle Prevent Sleep.

ASK FOR AN INJUNCTION

Quarter Hours All Night and Hymns Between Times Raise a War.

Five unhappy residents of Tenafly, N. J., who say they are kept awake at nights by chimes rung every fifteen minutes in the bell tower which Mrs. Julia Gertrude Lyle erected in memory of her husband, the late John S. Lyle, applied for a temporary injunction in Jersey City yesterda.

The complainants are Charles P. Buckley, a lawyer of 141 Broadway; Mrs. Alice Mary Bailey, Mr. and Mrs. Henry J. Brunton and John W. Brewster. All are neighbors of Mrs. Lyle, who attended Mr. Lyle as a trained nurse, married him when he was 92 years old and after his death received most of his estate, valued at from $20,000,000 to $50,000,000.

Mrs. Lyle erected the fifty foot bell tower at Happy Land, an institution established by Mr. Lyle to give summer outings for poor children of New York. It stands at Knickerbocker road and West Clinton avenue, opposite Mrs. Lyle's home. It was dedicated on October 22, 1913. It has a big bell weighing 2,000 pounds and eight smaller ones. The chimes sound every quarter hour, night and day, and also play hymns.

Edmund W. Wakelee, ex-chairman of the New Jersey Republican State committee, counsel for the complaining neighbors, said last night:

"The memorial tower is a beautiful structure. The chimes are superb if you happen to be a mile away, but when those massive bells are rung within fifty feet of your home it is a different story.

"My clients do not object so much to hearing the chimes in the daytime, but incessant ringing all night makes sleep almost impossible. Some of the neighbors are failing in health through lack of sleep. They say it is bad enough to have the chimes boom out the hour at 2 or 3 o'clock in the morning, but to have it accompanied by 'Onward, Christian Soldiers,' 'Adeste Fidelis' or some other hymn is beyond endurance, much as they love those old hymns."

A faithful servant of Mrs. Lyle's who answered the telephone at the Lyle home last night said he hadn't heard any chimes and didn't know there were any. He added that Mrs. Lyle is "somewhere in Europe."

So for further information THE SUN tried a woman who lives not far from the bell tower.

"Those chimes?" she said. "Don't ask me about them. I am so thoroughly angry and indignant that I can't talk. If you lived as near them as we do you wouldn't have to ask what the trouble is. Yes, they ring every fifteen minutes all night long, with 'Auld Lang Syne' and everything else mixed in by somebody who doesn't know one note from another. You ought to hear it; it's great. It's time somebody got an injunction."

The temporary injunction prayed for to Vice-Chancellor Lewis in the Jersey City Chancery Chambers yesterday is to stop the chimes only during sleeping hours.

Lewis's Secretary Indicted.

WASHINGTON, Jan. 5.—The Federal Grand Jury here to-day returned two indictments against Sidney Moulthrop, former private secretary to Senator James Ham Lewis. One charges him with forging the Senator's name to a check for $240, the other with pawning jewelry entrusted to him by his employer. Moulthrop's name figured in connection with the correspondence which appeared as signed by Senator Lewis concerning the nomination of Henry B. Pindell as Ambassador to Russia.

AMUSEMENTS.

CARNEGIE HALL, Tom'w (Wed.) Aft. at 3. THE MIGHTY TRIO
YSAYE GODOWSKY GERARDY
All BEETHOVEN PROGRAMME, including Kreutzer Sonata, Trio to the Archduke and 'Cello Sonata in A.
Seats, $1 $3. Box Seats, $2.50 & $3.50. Box Office. Management R. E. Johnston. Knabe Piano.

METROPOLITAN OPERA HOUSE.
Wed. at 8. Aida. Destinn, Ober; Martinelli, Amato, Didur, Ruysdael. Cond., Toscanini.
Thurs. at 8. Koenigskinder. Farrar, Robeson; Jorn, Goritz, Reiss, Ruysdael. Cond., Hertz.
Fri. at 7:30. Walkuere. Gadski, Fremstad, Robeson; Urlus, Braun, Ruysdael. Cond., Hertz.
Sat. at 2. Manon. Farrar; Caruso, Rothier, Gilly, Reiss, Segurola. Cond., Toscanini.
Next Mon. 8:15. L'Amore dei Tre Re. Borl; Ferrari-Fontana, Amato, Didur. Cond., Toscanini.
Wed. Sp'l Mat. at 2. Double Bill. Haensel und Gretel. Alten, Mattfeld, Robeson, Leonhardt; followed by Pagliacci. Destinn; Caruso, Scotti, Gilly.
Prices from $1 to $5. Seat Sale To-morrow.
HARDMAN PIANO USED.

CENTURY OPERA HOUSE | CENTRAL PARK WEST 62D ST.
Nights at 8. Mats. Wed. & Sat. at 2.
All This Week. "LOUISE"
Next Week, "THE TALES OF HOFFMANN."

NOW OPEN 10 A.M. 10:30 P.M.
PALACE AUTO SHOW
ACE
Admission 50¢ Wednesday $1.00
LEXINGTON AVENUE 46-47TH STREETS

CARNEGIE HALL, TO-NIGHT, Jan. 6th, 8:30.
DEAN C. WORCESTER
"THE PICTURESQUE PHILIPPINES"
With Wonderful Motion Pictures & Lantern Slides
Seats now on sale at Box Office and all Agencies. 50c. to $1.50. Box Seats $2.00.

Aeolian Hall, To-Night 8:15—2d Concert.
RUSSIAN
SYMPHONY SOCIETY OF N. Y.
MODEST ALTSCHULER, Conductor.
Soloist ELEANOR SPENCER, Pianiste
IPPOLITOW-IVANOW'S NEW SYMPHONY, Etc.
Seats at Box Office & Sutorius & Co., 1 W. 34th St.

AEOLIAN HALL.
LECTURE RECITALS, at the PIANO, by
WALTER DAMROSCH
on Wagner's Nibelungen Trilogy
The following afternoons: Jan'y 20, 23, 28, Feb'y 3, 6, 11. Subscription Tkts. at Box Office.

Princess Theatre, W. 39 St. Third Sonata Recital. THIS AFTERNOON at 3:30.
DAVID AND CLARA MANNES
SCALERO—BACH—CHAUSSON
Tickets, $2, $1.50. Box Office. Steinway Piano.

AEOLIAN HALL Thurs. Aft. Jan. 15
Song Recital Margaret Huston
Soprano
(Her first appearance this season)
Seats 75c to $2. Box Office & 39 E. 42d St., room 18

CARNEGIE HALL
BURTON HOLMES
COURSE SALE CLOSES TO-DAY
SINGLES 50c., 75c., $1.00, $1.50. Boxes $2. WED'Y.

AEOLIAN HALL, Sunday Aft., Jan. 11, at 3.
Piano Recital of Dance Music—HAROLD BAUER 50c. to $2.
Mgt. Loudon Charlton, Mason & Hamlin Piano.

CARNEGIE HALL, Fri. Aft., Jan. 9th, at 3.
PIANO RECITAL—TERESA CARRENO
Tickets 75c., $1, $1.50, $2, on sale at Hall. Mgt. Wolfsohn Bureau. Everett Piano Used.

Carnegie Hall, This Afternoon, at 3.
Seats 75c to $2, at Box Office. SONG RECITAL.
ALMA GLUCK
KNABE PIANO. Management Wolfsohn Bureau.

B. F. KEITH'S NEW YORK THEATRES
COLONIAL NEIL KENYON, Howard & McCane, Lasky's "Clownland." Ed. Vinton & Buster. DAILY MAT. 25c.
ALHAMBRA MAMMOTH NEW YEAR VAUDEVILLE BILL. 12 STAR ACTS. DAILY MAT. 25c.
HARLEM 7 Ave. 125 St. OPERA HOUSE. Premier Stock Co. in "The Girl & the Pennant." Daily Mat. 10-25. Ev. 15-50.
PALACE B'way & 47th St. Roshanara, Louis Mann, Jack Norworth, Le Roy, Talma & Bosco, Will Rogers, Duffy & Lorenz, Cole & Denahy, Freeman & Dunham; others. Eves. 25c to $1.50. 2000 Mat. Seats, 50c.
LONGACRE 48th St., W. of B'way. Evs. 8.20. POPULAR MAT. TO-M'W. THE MUSICAL COMEDY TRIUMPH! IOLE
ELTINGE WEST 42D ST. OPENING NIGHT FRIDAY AT 8:15. THE YELLOW TICKET
Tickets for original opening good for Friday.
REPUBLIC 42 St., W. of B'way. Daily, 2-4-7-9 P. M. ADM. 25c. Universal Film Co. Presents TRAFFIC IN SOULS
JOE WEBER'S B'way & 29th St. "TRAFFIC IN SOULS" Daily at 2-4-7 & 9. ADM. 25c
COLUMBIA B'way & 47th BURLESQUE Mat. To-day. HARRY HASTINGS' BIG SHOW
IRVING PLACE THEATRE
To-night KASERNENLUFT. Wed. Evg., DIR. Christians, Vorlesung d. Jahrhundert Festsp.
HAMMERSTEIN'S—22 BIG ACTS. John C. Rice & Sally Cohen, Trovato, Florence Tempest, Herman Timberg, Melville & Higgins, Jack Gardner and 18 Others.
5TH Av. B'way 28th St. Daily 1:45—7:45 | Anna Held's Daughter, Belle Baker, "The Porch Party" & 9 other stars.
ACADEMY 14 St., Irving Pl. Daily Mats. 10, 20, 30. "What Happened to Mary."
MURRAY HILL. Evgs. 8:15. BURLESQUE. Mat. To-day. Lew Kelly & The Behman Show.

BROOKLYN AMUSEMENTS.
MAJESTIC Mat. Wed. $1.00. Mat. Saturday. THE LURE | The Vital Play of To-day.
NEXT WEEK WITHIN THE LAW

AMUSEMENTS. | AMUSEMENTS.

NEW YORK'S LEADING THEATRES AND SUCCESSES.

NEW AMSTERDAM THEATRE Evgs., 8:15. Wed. & Sat. Mats. 2:15.
The House Beautiful, Klaw & Erlanger, Mgrs. Evs. 8:15.
In this pace-making age of progression from the horse-drawn vehicle to the magnificently appointed automobile the same advance has been attained in musical entertainment. The nondescript slap-dash "show" of yesterday has been relegated to oblivion by the perfectly modeled musical comedy of to-day—with its clever story wittily wedded to swinging melody and environed with true artistry by all that is beautiful. The happiest illustration of the season's advanced model is
KLAW & ERLANGER'S
MIRTHFUL MUSICAL COMEDY MASTERPIECE
The Little Cafe
Book & Lyrics by C. M. S. McLellan. Music by Ivan Caryll.
To the Winner Belongs the Spoils, And "The Little Cafe" Is a Four-Time Winner!

EMPIRE B'way & 40 St. Evs. 8:20. Mats. To-m'w & Sat. 2:20. ANNUAL ENGAGEMENT. MAUDE ADAMS in J. M. BARRIE'S NEW 4-ACT COMEDY. THE LEGEND OF LEONORA By the author of "What Every Woman Knows"

HUDSON 44 St. E. of B'way. Evs. 8:15. Mats. To-morrow & Sat. 2:15. TO-NIGHT AT 8:15. WM. COLLIER IN A NEW FARCE A LITTLE WATER ON THE SIDE

LYCEUM 45th St., nr. B'way. Evs. 8:30. Mats. Thurs. & Sat. 2:30. "A Good Play. The Land of Promise is a realization for playgoers."—Eve. World. MISS BILLIE BURKE in W. S. Maugham's Greatest Success. THE LAND OF PROMISE

KNICKERBOCKER. B'way, 38 St. Evs. 8:15. Matinee To-morrow and Saturday 2:15. WM. H. CRANE—DOUGLAS FAIRBANKS with AMELIA BINGHAM & Patricia Collinge in THE NEW HENRIETTA

LIBERTY 42 St., W. of B'way. Evs. 8:15. Mats. To-mor'w (Pop.) & Sat. 2:15. ONE WEEK ONLY AT THIS THEATRE. GEN. JOHN REGAN
TUESDAY JAN. 13th SEATS TO-DAY. HENRY W. SAVAGE'S Production SARI ("Der Zigeunerprimas") The Hungarian Operetta Sensation

BELASCO 44th St., E. of B'way. Evs. 8:25. Matinees Thurs. & Sat. 2:20. "Superbly acted; Miss Starr profoundly moving."—Adolph Klauber, N. Y. Times. FRANCES STARR in HENRI BERNSTEIN'S THE SECRET

COHAN & HARRIS ASTOR B'way, 45 St. Eve. 8:20. Mats. Wed. & Sat. 2:20. TO-MORROW MATINEE POPULAR PRICES. Laughs, Mystery, Melodrama, Thrills. COHAN'S BEST PLAY 7 KEYS TO BALDPATE

GEO. M. COHAN'S B'way & 43d St. Eve. 8:15. Mats. Wed. & Sat. 2:15. TO-MORROW Matinee POPULAR PRICES. POTASH & PERLMUTTER

CRITERION B'way & 44th St. Evs. 8:2. Mats. To-mo'w & Sat. 2:30. First Joint Starring Engagement of MABEL and EDITH TALIAFERRO in a Satirical Comedy by Rachel Crothers. YOUNG WISDOM

GARRICK 35th St., nr. B'way. Evs. 8:30. First Matinee Saturday. TO-MORROW WED. NIGHT, 8:30. Eva Moore & H. V. Esmond and the Entire London Criterion Co. in H. V. ESMOND'S Farcical Comedy, ELIZA COMES TO STAY as for over 6 mos. at the Criterion, London.

GAIETY Broadway & 46th St. Evs. 8:30. Matinees To-morrow and Sat. To-morrow Matinee Popular Prices. A PLAY WORTH WHILE. "There are yet to be seen talent, beauty and technical skill combined as they are in the case of MISS FERGUSON and made rarer still by the priceless possession of youth."—N. Y. Sun. ELSIE FERGUSON in Wm. Hurlbut's Midwestern Comedy. The Strange Woman

FULTON 46th St., nr. B'way. Evs. 8:15. Matinee Wed. (Pop.) & Sat. THE MISLEADING LADY

GLOBE B'way & 46th. Last 5 nights. Last Mat. Sat. ANN SWINBURNE in Victor Herbert's Operetta THE MADCAP DUCHESS. NEXT MON. (JAN. 12)—Seats Thurs. THE QUEEN OF THE MOVIES. THOS. W. RYLEY'S New Musical Comedy

WALLACK'S B'way & 30th St. Evs. 8:20. Matinees Wed. & Sat. 2:20. CYRIL MAUDE the famous English actor in the tremendously successful comedy drama, "GRUMPY"
*SPECIAL NOTE: Mr. Maude's receipts during the past week were the largest ever played to in the thirty-two years life of Wallack's Theatre.

HARRIS 42d St., W. of B'way. Evs. 8:25. Mats. Thurs. & Sat. 2:20. 6TH MONTH. BIGGEST AND BEST OF ALL MUSICAL HITS. ADELE. Public Protected. Good Seats at Box Office.

GRAND ROSE STAHL in Maggie Pepper. Nxt Mon. Primrose & Dockstader.

HIPPODROME! 6th Av., 43d-44th. Div. Mat. 2. Best Seat $1. Ev. 8. 1,000 People. Carnival of Sports. 20 Fire Thrills. A—M—E—R—I—C—A. Suffragette Parade, Plunging Auto, Court of Honor, First Steamer Through Panama Canal.

SHUBERT THEATRE, 44th, W. of B'way. BEGINNING TO-NIGHT AT 8:15 SHARP. Patrons arriving after rise of curtain will not be seated until after first act. Percy MacKaye's Fable-Play of the Orient. A THOUSAND YEARS AGO. Matinees To-morrow and Saturday.

CASINO B'way & 29th St. This Week Only Mat. To-day. HARRY LAUDER. Daily Mats., 50, 75, $1, $1.50. Ev., 75c, $1, $1.50, $2. Next Week—HIGH JINKS, from Lyric Thea.

MANHATAN OPERA HOUSE 34th St. & 8th Ave. POPULAR PRICES $1.50 TO 25c. Last Three Weeks of FORBES-ROBERTSON'S FAREWELL. To-night at 8:15 LIGHT THAT FAILED (with Gertrude Elliott). Wed. EVE., Jan. 7 HAMLET. Thurs., 8 MERCHANT OF VENICE. Fri. MAT., 9 (Actors' Matinee) HAMLET. Fri. EVE., 9 PASSING OF 3D FLOOR BACK & SACRAMENT OF JUDAS. Sat. MAT., 10 MERCHANT OF VENICE. Sat. EVE., 10 LIGHT THAT FAILED

PRINCESS THEATRE OF THRILLS 39, nr. B'way. Evs. 8:30. Reg. Mats. Wed. & Sat. 2:30. CYCLONES OF SENSATION in the Five Daring Dramas: "En Deshabille," "Hari-Kari," "The Black Mask," "The Bride," "Russia." TYPHOONS OF LAUGHTER

48TH ST. THEATRE. Evs. 8:20. Mats. 2:20. SEASON'S BIGGEST SUCCESS TO-DAY Matinees Thurs. and Sat. 2:20.

MAXINE ELLIOTT'S Thea., 39th, nr. B'way. Evs. 8:30. Mats. 2:30. WE ARE SEVEN. $1.50 Matinee To-morrow. A Whimsical Farce by Eleanor Gates.

WEST END, 125th, W. of 8th Av. Evs. 8:15. Mats. Tom'w & Sat., 2:15. WITHIN THE LAW

WINTER GARDEN B'way & 50th St. Seats on Sale. GALA OPENING SAT. NIGHT JAN. 10. THE NEW WINTER GARDEN SHOW. THE WHIRL OF THE WORLD. Lydia Lopokova. Next Sun. Winter Garden Concert as it used to be. All the Stars from the New Show Night.

44TH ST. THEATRE, W. OF B'WAY. Lew Fields Propr. Evgs. at 8 sharp. Mats. at 2 sharp. Evgs. and Matinee Saturday, 50c to $2. For London Gayety Theatre Co. and Production THE GIRL ON THE FILM. To-morrow Matinee. Best Seats $1.50.

FOLIES MARIGNY Atop 44th St. Theatre. GALA OPENING JAN. 12 | 11 to 1 Nightly. Admission $1. Variete—Dancing. DOROTHY TOVE, Oy-Ra and Dorma Leigh, Oscar Lorraine, Nana, Marcel's Statues de Luxe. Ball Room Dancing by JOAN SAWYER and LEW QUINN. Restaurant and Buffet.

COMEDY 41st St., E. of B'way. Beg'ng To-m'w Eve. New Scotch Comedy KITTY MACKAY

39TH ST. THEATRE, Evgs. 8:20. $1.50 Mat. To-morrow 2:30. AT BAY

Winthrop Ames Presents LITTLE Bernard Shaw's Amazing Comedy THE PHILANDERER. 44th W. of B'way. Mats. Tom'w & Sat. 2:30. Evgs. 8:45.

WINTHROP AMES Presents BOOTH The. 45th W. of B'way. Thurs. & Sat. 2:30. Evs. 8:45. "A FANTASY & A FROLIC" Prunella with MARGUERITE CLARK

LYRIC Last Week Here. Next Week Casino. Evs., 8:15. Mat. To-morrow $1.50. HIGH JINKS. With Elizabeth Murray and Tom Lewis. Souvenir High Jinks perfume given to every lady at Wed. & Sat. Matinees. Beginning TUES., JAN. 13 (Seats Thursday). GUY BATES POST in OMAR THE TENTMAKER

CORT 48th St., E. of B'way. Evgs. 8:15. Matinees Wed. & Sat., 2:20. LAURETTE TAYLOR in "PEG O' MY HEART."

48th St., East of B'way. Phone 2628 Bryant. Evs. 8:30. Mats. 2:30. PLAYHOUSE. MATINEES WEDNESDAY AND SATURDAY. WED. MAT. BEST SEATS $1.50.
A PLAY PRAISED BY THE LEADERS IN EVERY WALK
William A. Brady's Big, Delightful Success,
THE THINGS THAT COUNT
Emphatically Commended by the
CRITICS: "Another popular success."—Charles Darnton, Eve. World. "A delight to all."—Arthur Ruhl, Tribune. "The right play, in the right place, at just the right time."—Alan Dale, Eve. Sun. "A very delightful appeal."—Louis De Foe, World. "Pure joy."—Carl Van Vechten, Press. "Never were pathos and humor so delightfully blended."—Journal.
CLERGY: "A clean, sweet, wholesome play, full of laughter and full of tears."—Rev. Newell Dwight Hillis, Plymouth Church. "I hope it will be played in every theatre in America."—Rev. Frank Oliver Hall, Church of the Divine Paternity. "I hope it will have the success which proves that the people do not want filth or evil suggestion."—Rev. Henry A. Stimson, Manhattan Congregational Church. "I can, and I will, tell my friends about it, so they may also be charmed and entertained as I was."—Rev. Percival McIlvaine, St. Stephen's Church.
EDUCATORS: "It is with pleasure that I give an unqualified commendation of the play and the performance of it."—George J. Smith, Chairman Committee on Drama, Theatre Centre for Schools. "Such performances as yours will go far to reestablish the theatre in the public confidence."—J. H. Haaren, Associate City Supt., Dept. of Education.
ARTISTS: "It is no longer 'where shall we go to-night,' but 'where CAN we go to-night'—and the question is answered by 'The Things That Count'."—De Wolf Hopper. "Your play is splendid as well as clean, and it is splendidly acted."—George M. Cohan.
Seats 12 weeks in advance. Buy now for Lincoln's and Washington's Birthdays

AEOLIAN HALL, Thurs. Aft., Jan. 8th, at 3. 'CELLO RECITAL BEATRICE HARRISON. Tickets 75c., $1, $1.50 & $2 at Hall. Management Wolfsohn Bureau. Steinway Piano Used.

PARK Theatre, 59th St., Col. Circle. Daily at 2-4-7 & 9. ADM. 25c. The Sensational Feature Film SIN. The Crown of Wine, Wares and Gold IN KINEMACOLOR