

INCOME TAX KNOTS UNTIED BY 'THE SON'

Real Estate Owners Should Give Estimates of Depreciation in Its Value.

STOCK LOSSES EXPLAINED

American Must Pay Tax on Interest From Foreign Investments.

The Sun will answer any inquiries regarding the Federal income tax. While the information furnished will be correct to the best of 'The Sun's' knowledge, responsibility for the interpretations given is assumed by the taxpayer. This column is meant merely for the convenience of 'The Sun's' readers. It is in charge of 'The Sun's' Statistical Department.

Assessments for Paying—Depreciation.

Q.—(1) Are assessments on real estate for paying and severance considered as taxes and deductions? (2) If so, how should they be ascertained? (3) No. The statute particularly stipulates that taxes assessed against local benefits are not deductible.

Q.—(1) You should make an estimate of what you consider a reasonable amount for depreciation. If it is not satisfactory it will be reviewed by the collector.

Retains.

Q.—(1) Does an unmarried man have to file a report? (2) No. Return Necessary.

Q.—(1) I have an income exceeding \$2,000 from investments on which a net income of \$2,000 would be taxable but my legal deductions reduce the income to less than \$2,000. My net taxable income is therefore less than \$2,000. I also have an income exceeding \$2,000 from a corporation which pays an income tax. The above covers all my income.

GEN. PORTER'S SON SUED BY MOTHER

Widow Asks \$26,000, Which, She Says, He Got on Bonds Left to Her.

Holbrook Pitt John Porter, son of the late Gen. Porter and secretary of the Pittsburg Society at 50 West Twenty-fourth street, was sued in the Supreme Court yesterday by his mother, Mrs. Harriet Pitt Porter, for \$26,000, which she says her son got by pledging bonds left to her by her husband.

Losses on Stocks.

Q.—(1) My income for ten months was \$2,000. My income for the same time was \$2,000, derived from stocks. I am liable for income tax and do I have to make a return?

Q.—(1) You do not state how your income was figured. If the securities were purchased prior to March 1, 1913, and sold after that date the loss for the 1913 taxable period would be the difference between the market value of the securities on the date of sale and the amount which you sold them. If the loss figured in this way amounts to more than \$200 of the entire transactions occurred in the 1913 taxable period you do not have to make a return.

Who is Required to File a Return?

Q.—(1) My answer to the second question is: If the income of a married man, woman or child is less than \$2,000, no return is necessary. If a married man, woman or child has a return if his income is \$2,000 or more, though it is less than \$2,000.

Q.—(1) I should like to have your answer to questions regarding or correcting this information.

Q.—(1) You are correct. The answer to inquiry No. 1 referred to a normal year. For the 1913 taxable period a return is required by all persons whose net income exceeded \$2,000 (or five-sixths of \$2,000).

Where Income is Wholly Derived From Dividends.

Q.—(1) My income is taxable in amount but less than \$2,000, and is derived wholly from dividends in a corporation. I am advised by the collector that I do not have to make a return. Is this correct? I should like to know if I should make a return. Which is correct?

Q.—(1) The fiscal year of the corporation ends on April 30, and dividends for the preceding year are paid on that date. If you return do I show as gross income the entire amount received on April 30, 1913? Or do I show the entire amount of dividends received since December 31, 1912, whether any will be paid for the present fiscal year, which constitutes the greater part of the period covered by the return to be made on March 1 next.

Q.—(1) You do not have to make a return. The law taxable period a return is required by all persons whose net income exceeded \$2,000 (or five-sixths of \$2,000).

Income Accrued Prior to March 1, 1913.

Q.—(1) C. W. should income accrued February 28 and paid after March 1 be included in the return for 1913? I refer to interest.

Income.

Q.—(1) My client receives from a corporation a salary of \$25,000 a year, due on February 1 of each year for the preceding twelve months. During the month of January his salary is credited to his personal account or to the books of the corporation. He should be liable for his gross income for the year 1913, during the month of January 1, 1913, whether any will be paid for the present fiscal year, which constitutes the greater part of the period covered by the return to be made on March 1 next.

ATTACK ESMERALDAS TO-DAY.

Rebels Burn Cable Office in Ecuadorian Town.

WASHINGTON, Feb. 12.—It was announced at the State Department today that the cable office at Esmeraldas, Ecuador, had been destroyed during the fighting between the Government forces and the revolutionists and that no advice concerning the situation there had been received.

Making Out Blank.

Q.—(1) A part of my income is salary from the city of New York. According to Instruction 26, page 4, Form 1040, this form of computation seems to be required for computing net income. Yet it seems that the computation made on Form 1040 and Form 1040-C is not correct. Nowhere, however, is it stated that a return should be made on the basis of net income according to the instructions.

SENATE POSTPONES INQUIRY INTO L. & N.

Resolution is Laid Aside and May Be Modified or Sidetracked.

OFFICER DENIES VIOLENCE

Vice-President of Road Resents Espionage of Commission Agents.

WASHINGTON, Feb. 12.—A resolution directed against officials of the Louisville and Nashville Railroad which was reported in the Senate this afternoon by Senator Williams of Mississippi from the Committee on Audit and Control of the Contingent Expenditures provoked one of the liveliest debates heard in that body for many days. The resolution provided for the appointment of a special committee of five Senators to investigate the activity of the Louisville and Nashville Railroad in politics.

After nearly two hours of discussion the resolution was laid aside and it is believed it will be modified or sidetracked entirely as the result of attacks made upon it from both sides of the chamber.

Senator Lea of Tennessee introduced a resolution in the Senate several weeks ago directing an investigation by the Interstate Commerce Commission of the Louisville and Nashville Railroad and its subsidiaries, the object being to ascertain whether the Louisville and Nashville had violated the interstate commerce act by issuing free passes; whether it maintained a lobby and whether it had destroyed competition by purchasing competing lines.

The Interstate Commerce Commission sent a report to the Senate yesterday charging that Vice-President W. L. Mather of the Louisville and Nashville had not only refused access to his letter files, but had forcibly ejected the agents of the Interstate Commerce Commission from his office. The report suggested that the Louisville and Nashville officers had men at work destroying records and correspondence.

Chairman Clark of the Interstate Commerce Commission pointed out that he believed it advisable for the Senate to appoint a special committee to cooperate with the Interstate Commerce Commission and which would have authority to compel witnesses to testify and produce records under penalty of being imprisoned for contempt.

Following these recommendations, Chairman Williams reported the resolution today. In commenting on the resolution Senator Lea explained that the Louisville and Nashville Railroad was the largest carrier in the country to adhere to the old order of things and defy public opinion.

"It still adheres to the policy 'the public be damned,'" said Senator Lea.

Courts Have the Matter.

Senator Hitchcock of Nebraska, another Democrat, asked Senator Lea if it would not be wiser to leave the matter to the courts, where the Interstate Commerce Commission had taken it by applications for writs of mandamus.

Senator Lea replied that he did not believe the Louisville and Nashville officers would dare show the same contempt for the United States Senate that they had shown for the agents of the Interstate Commerce Commission.

A long telegram was read in the course of the debate signed by W. L. Mather, vice-president of the Louisville and Nashville, in which he denied the charges and forcibly ejected the agents of the Interstate Commerce Commission or used profane language in characterizing them. He asked the Senate not to act upon the allegations made by the Interstate Commerce Commission. He said he objected to having agents of the Interstate Commerce Commission stand over him while he was at work at his desk and read his correspondence.

He said he was willing to surrender to the agents of the Interstate Commerce Commission any letter files or correspondence on records, except such as were privileged, particularly letters passing between the railroad company and its attorneys. Vice-President Mather said the system of espionage by the agents of the Interstate Commerce Commission partook of the Russian spy system, and added that he was "an American citizen and not a Russian serf."

Extraordinary, Says Brandegee. Senator Brandegee of Connecticut characterized the resolution introduced today as a most extraordinary proceeding, an attempt to secure the railroad company into surrendering papers of a kind of imprisonment for contempt while they are in court trying to have a judicial determination of what their rights are in the matter.

Senator Sutherland of California, who formerly served in the Supreme Court of that State, said that the resolution was an unusual and high handed proceeding.

Senator Sutherland said he was prepared to hear of the Senate undertaking almost anything in the way of an investigation. He said he was getting ready to order an investigation into the acts of the Standard Oil Company, American Tobacco Company, steel trust or any of the large corporations.

"We are continually passing resolutions involving investigations of these corporations simply because they are unpopular," said Senator Sutherland, "yet if we were to investigate the same charges against an individual the Senate would refuse to order the investigation, though we have no more power to investigate a corporation than we have to investigate an individual."

Says Senate Would Appear Foolish. This is a proposed investigation to determine whether a statute has been violated. That is beyond the power of the Senate. It is the work of the Executive Department. If the Senate made a demand for the papers and the railroad company refused to give them the position of the Senate before the country would be humiliating. We have made the interstate commerce act and its amendments a statute and clothed the Interstate Commerce Commission with authority to determine by investigations whether a crime has been committed, but the Senate itself has no power or jurisdiction over such matters.

Senator Root said that the Senate had a right to pursue the matter because it had originally ordered the investigation and created the Interstate Commerce Commission as its agency to carry on the investigation.

Senator Root said that the resolution if passed would be void and end in a mortifying failure. "The only effect," he said, "would be to bring the Senate into contempt and ridicule."

This caused Senator Sutherland to suggest that the Senate was rapidly becoming an agency to furnish "first aid to the injured."

It was manifest that Democratic leaders in the Senate were uncomfortable under the attacks made upon the Interstate Commerce Commission. Senator Kern asked Mr. Lea to allow it to go over until to-morrow, thus bringing the debate to a close temporarily.

TO PAY CIVIL WAR VOLUNTEERS. Committee Favors Bill Creating Officers' Retired List.

WASHINGTON, Feb. 12.—The Senate Committee on Military Affairs agreed today to make a favorable report on a bill introduced by Senator Townsend of Michigan to create the "civil war volunteer officers' retired list" for the benefit of the surviving officers who served in the army, navy or marine corps in the civil war.

AGREEMENT IN SIGHT SAYS MINERS' CHIEF

White Also Predicts That There Will Be No Suspension of Work.

PHILADELPHIA, Feb. 12.—While bituminous coal operators were debating with miners regarding wages and labor conditions at a joint conference in the Bellevue-Stratford Hotel today John P. White, president of the United Mine Workers of America, issued a public statement to the effect that an early adjustment of differences was expected.

In his statement President White declared that there would probably be no suspension of work and that as he pointed time a working agreement would be at hand. Today's discussion indicated, however, that the representatives at the conference are still working under the fear of the Sherman law and its relation to labor agreements.

It was announced at the termination of the secret sessions that the bituminous operators had refused to grant any concession, particularly those relating to wages. The operators proposed that the agreement of 1912, which expires on April 1, be continued until 1915, with a number of important alterations.

The district represented at the conference includes Western Pennsylvania, Ohio, Indiana and Illinois. The operators asserted that the miners of this district receive higher wages under the agreement now in force than those of any other section of the country.

These are the exceptions to the old agreement which the operators proposed. First—That there be no wage increase for the miners.

Second—That the operators cease exacting the money for dues to the miners' union from the envelopes of the men before their wages are handed to them.

Third—That the operators have the power to guard their mines in case of a strike by the miners, and that the unions have no voice in the choice.

Fourth—That penalties be fixed for miners or operators who violate their agreements with each other over labor difficulties. This, it is explained, will eliminate the many "sit strikes" which have occurred in the mines in recent months. A "sit strike" occurs when the employees refuse to work with a man not wearing a "union button."

Fifth—That a board of arbitration, absolutely independent of both workmen and operators, be chosen for the purpose of acting as mediator in cases of mis understanding between employer and employee.

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Coal Operators Propose Many Changes in the Old Scale of Prices.

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SCIENTISTS TO AID WANAMAKER FLIER

Use of Apparatus Offered by Langley Laboratory of Smithsonian.

AERO CLUB BINDS ENTRY

Cables \$500 to London as Pledge to Make Overocean Flight.

ROMAN WANAMAKER will be aided in his effort to send a flying boat across the Atlantic ocean next summer by the Langley Aerodynamical Laboratory of the Smithsonian Institution in Washington.

Charles D. Walcott, chairman of the advisory committee of the Langley Laboratory, in a letter to Mr. Wanamaker, made public yesterday, said:

"Permit me to offer you the good wishes of the advisory committee of the Langley Aerodynamical Laboratory and to proffer its services in your effort to develop a transatlantic flier.

"This committee has at its disposition, among other facilities, a first class equipment for testing aerodynamic engines and materials, and the largest wind tunnel in the world for testing airplane models at any speed up to eighty miles per hour.

"Realizing that your enterprise, if successful, will greatly enhance the value to mankind of the art of aerial locomotion, I desire to place at your command the best resources of the committee."

The advisory committee composed of Chairman Walcott, Capt. W. I. Chambers, U. S. N.; Glenn H. Curtiss, John Hays Hammond, Jr., W. J. Humphreys, Col. Samuel Reber, U. S. A.; Naval Constructor H. C. Richardson, Major Edgar Emsel, U. S. A.; Brig.-Gen. George P. Scriven, U. S. A.; S. W. Stratton, Orville Wright and Albert P. Zahm.

It is believed that the approval of this committee will go a long way toward finally getting the cooperation of the United States Government or at least of the Navy Department.

The Aero Club of America called \$500 from the Royal Aero Club of the United Kingdom yesterday binding the entry of the Roman Wanamaker transatlantic flier for the \$50,000 prize offered by Lord Northcliffe for the first flight across the Atlantic in seventy-two hours.

The Aero Club received a telegram yesterday from the Pacific Aero Club stating that the officials of the Panama-Pacific Exposition were anxious to meet all conditions immediately, so that the sanction of the Aero Club could be obtained for the proposed around the world race.

The exposition officials are ready to place the bond for \$100,000 for prizes, the message says, and they ask to be notified at once of the other conditions to be met.

Advertisement for Wrigley's Spearmint Gum. The ad features a woman holding a child and a large illustration of a Wrigley's Spearmint Gum box. Text includes: 'Make Your Kisses As Welcome As You!', 'Purify your