CHANGES URGED IN INCOME TAX LAW

National Association Body Favors Restatement and Clarification.

17 SUGGESTIONS MADE

Seventeen recommendations of changes in the Federal income tax are made by the special committee appointed by the National Tax Association to investigate the act. The committee is headed by Edwin R. A. Seligman. The report has been submitted to the ninth annual conference of the association, now in session at San Francisco.

The committee finds that while there is no demand throughout the country for a repeal of the law there is general dissatisfaction with its complexity and strong objection to several provisions that are contrary to the principles of just taxation and work unnecessary hardship. There is need of correcting many verbal infelicities in the law, says the committee. The first and most important recommendation is in favor of a complete restatement and clarification of the law, its language being in need of great improvement.

These are the specific recommendations:

That part of the act which requires the collection of the tax at the source should be modified.

A system of information at the source should be introduced.

Partnerships should be required to file substantially the same kind of returns as corporations are required to file and to pay the normal tax as corporations do.

Individuals should be permitted to deduct all losses, including a reasonable allowance for depreciation incurred in the business, trade or profession in which they are engaged, and including also losses of property used for investment or speculative purposes where the gain, if any, would be subject to tax.

Expenses incurred by individuals in making investments and managing property, with respect to which the income is taxed, should be permitted as are expenses of carrying on business.

Allowances for the depreciation of property and for the depletion of natural resources should be on a basis which will permit the return of the capital invested therein, free from tax, as nearly as possible coincident with the obsolescence of the property or the exhaustion of the resources.

Individuals should be permitted to deduct taxes paid within the year in foreign countries upon the property or business from which the taxable income was derived.

The specific exemption should be lowered and the language of paragraph "C" should be clarified.

Individuals having a gross income equal to or exceeding the minimum exemption should be required to make returns.

Taxpayers keeping books of account in accordance with statutory requirements or well recognized methods should be permitted to make their returns based thereon.

Every corporation should be permitted to deduct all amounts received by it within the year as dividends upon the stock of other corporations, joint stock companies or associations, subject to the income tax.

The parent and its subsidiary corporations should be recognized as a single entity for purposes of the return in cases where they constitute a single operating system or where in determining net income for their own purposes no recognition in accounting is made of the subsidiary companies as distinct operating unitles, and in all cases where all the stock of the subsidiary company is owned by the parent company, a consolidation of figures should be allowed in appropriate cases subject to the approval of the Department.

Taxpayers should be permitted with the approval of the Commissioner of Internal Revenue to adopt the practice of determining and reporting gains or losses by annual inventory of values.

Application for refund of taxes with consequent right of appeal from decision of the Department should be allowed not only as at present within two years from date of payment of the tax, but also as a matter of course at any time without limit as an offset where additional tax for any year is claimed by the Government.

The permission now granted to officials of States levying an income tax to inspect the returns of corporations should be extended to the returns of individuals.

It is recommended finally that provision should be made for a more elaborate publication and analysis of income tax statistics.

WAR AGAINST LEAD IN PAINT.

Health Department Campaigning for Substitution of Zinc.

The Health Department announced yesterday that a campaign has been started to combat the lead poisoning from which many commercial painters suffer and to substitute zinc for lead in the composition of the ordinary paints. The danger from this affliction was brought home forcibly to the health authorities a few day ago when Benjamin Fordam, a painter for the department, was found to be suffering from lead poisoning while at work in the Willard Parker Hospital.

He was given an indefinite leave of absence and was placed under observation by the department's physician. Following this Dr. L. I. Harris, chief of the division, addressed on Monday night a meeting of the Brotherhood of Painters, Local Union No. 848, at the Labor Temple on the dangers of their calling.

The union voted to co-operate with the Health Department in improving the conditions of their work. The Health Commissioner is now contemplating calling a conference of commercial painters and allied interests for the purpose of passing regulations requiring the substitution of zinc for lead, based on the results of the thorough study of the question which was made at the Pasteur Institute in Paris.

FOR HIGHER EXPRESS RATES.

Companies Ask State Public Service Board for an Increase.

ALBANY, Aug. 11.—The express companies have filed with the up-State Public Service Commission an increased scale of tariffs on State business upon the same scale as the increase recently permitted them by the Interstate Commerce Commission on interstate business. The new tariffs proposed to be effective September 1 affect first class shipments within the State of less than 100 pounds weight.

The increases are as follows: 1 to 8 pounds, 5 cents each; 6 to 29 pounds, 4 cents each; 30 to 49 pounds, 3 cents each; 50 to 70 pounds, 2 cents each; 71 to 99 pounds, 1 cent each.

An increase is also proposed on second class shipments under one hundred pounds. The second class increases will be 75 per cent. of the above.

FOURTEEN RISKS A MINUTE.

L. I. Road Figures as to Chances Taken by Reckless Motorists.

The extent of automobile traffic on Long Island and the necessity for co-operation by motorists to prevent accidents at railroad crossings is indicated by the result of a special count of the traffic taken last Sunday and given out by J. A. McCrea, general manager of the Long Island Railroad.

"The number of motor cars that are driven across our tracks is almost incredible," said Mr. McCrea. "At the Merrick road crossing in Springfield 9,408 automobiles passed between midnight Saturday and midnight Sunday. Of these 4,245 were eastbound and 5,163 westbound. At the Barnum Island road crossing on our Long Beach branch we counted 4,739 cars passing in the same period, of which 2,620 were eastbound and 2,119 westbound.

"In the single hour from 11 o'clock A. M. to noon on Sunday 845 motor cars passed over the Merrick road crossing. This is at the rate of more than fourteen cars per minute or about one every four seconds.

CHINA FIRM REORGANIZED.

Higgins & Seiter to Operate on Much Larger Basis.

The china and glass establishment of Higgins & Seiter, which for over a quarter of a century conducted a very large and successful business in china, glassware and special decorations at their former location in Twenty-first and Twenty-second streets, near Sixth avenue, have reorganized their business on a much larger and more substantial foundation than ever before.

When the general uptown movement took place, Higgins & Seiter moved to the new Higgins & Seiter building at 9-11 East Thirty-seventh street. They were compelled to carry a large block of vacant real estate at their former location which resulted in such a heavy financial drain that in February last receivers were appointed. During the term of the receivership it was remarked by one of the receivers that he "never saw a business with so much good will and where the customers showed such a personal interest."

Despite the war abroad they will have an entirely new, complete stock of the finest china, glass and kindred lines by early autumn. In addition many of the exclusive Higgins & Seiter "open stock" patterns in china and glass will be retained and fully replenished for the benefit of old customers of the firm. There will be practically no change in the management or business policy. The officers of the new company are: Arthur S. Higgins, president; William S. Anthes, vice president; Eliot Cross, treasurer, and John Neeb, secretary.

FOUR BABOONS FIGHT KEEPER.

Riley Will Be Laid Up for a Week as Result.

Bobby, Bess, Tony and Joe are four baboons that were acquired by the Central Park menagerie about two months ago. Yesterday they attacked Keeper Riley as he entered their cage and as a result will be kept apart for some time so they will hatch up no further mischief.

Bobby did not come from the same jungle in Africa as did the others and was put in a separate cage. He became so lonesome that Bill Snyder, the head keeper, decided to establish friendship in the baboon cage.

Yesterday morning Riley was instructed to make the change and put Bobby back with the others. The three baboons set on him and threw him down. Then even Bobby turned on him and he was fighting hard when Snyder and three assistants rushed to his assistance. Riley will not be in condition to report for duty for the next week.

Says His Post Office Is Boycotted.

FELGUS FALLS, Minn., Aug. 11.—T. H. Froslee, Postmaster at Vining, complains that his office is being systematically boycotted by some business men of that village. After he was appointed Postmaster at Vining in February last, he says, certain firms began mailing all their letters on the train. He appealed to the railway mail clerks and was allowed to go aboard the train to cancel the the stamps on letters that ordinarily would be mailed in his office.

The trouble is attributed to a suit Froslee brought against the bank at Vining a few years ago.

CANADA WAR STOCK MARKET NOW IN N. Y.

Broad Street Curb Supplants Montreal as the Headquarters for Trading.

LARGER DEALS POSSIBLE

A curious transplanting of domiciles for trading in stocks of origin outside of New York has been one result of the fever for war stocks. The special department on the curb which has grown up in the stocks of Canadian steel and munitions companies is the most definite manifestation of this. More than twenty brokers on the Broad street curb for the last three weeks have specialized in these Canadian securities, doing practically nothing else. Most of the brokers represent New York Stock Exchange houses.

Trading authorities said yesterday that the market in these stocks and bonds has come to stay. The change was caused by the reaching out of the American public for the securities of the companies which are getting war orders. Large orders for war munitions have been placed in Canada by Great Britain and Russia. The stocks of the lucky companies were listed in Montreal. But the Montreal market was far off, the facilities were not the best, and what is more, the unit of trading was in 25 share lots, with the result that the market was narrow.

As soon as trading in these stocks was made possible here deals were made in units of 100 share lots. The real market for the stocks was transferred to the New York curb and the big rises in prices have taken place.

The first company to have its stock brought here was the Canadian Car and Foundry Company. With a capital of $11,000,000, it has war orders of nearly $200,000,000 with big percentages of profits in sight. The stock was brought to New York by Jenks, Gwynne & Co., who have been interested in the Montreal market for years. The common had risen from 49 to about 6 0in Montreal before coming here. It has since gone to 112.

As the war orders obtained by the Canadian Car and Foundry Company began to be distributed the names of other Canadian steel and equipment concerns began to be heard here. Soon their stocks appeared on the curb and in the last three weeks there has been active trading in them.

Others of the Canadian stocks on the curb are those of the Steel Company of Canada, National Steel Car Company, Dominion Bridge Company, Nova Scotia Steel and Coal Company, Dominion Steel Corporation, Laurentide Company, Canadian Locomotive Company and Canadian Explosives Company.

MERCANTILE MARINE BIG GAINER BY WAR

Company Shows Surplus of $11,000,000 on Six Months Operations.

56 PER CENT. ON STOCKS

Huge earnings by the International Mercantile Marine Company as the result of the war prices for shipping space to Europe are revealed in a statement of earnings for the six months ended June 30. The company is about to come out of receivership. The surplus of $11,000,000 earned in six months on $50,000,000 of new preferred and common stock, or at the rate of 22 per cent. for the half year on the entire capital stock, contrasts strongly with the reports of other years.

In the entire year of 1913 the surplus after interest and depreciation charges was only $315,602.

In a half year's operations the company has earned sufficient to pay 6 per cent. on its new preferered stock and over 50 per cent. on its new common. As the preferred stock shares equally with the common after 6 per cent. has been paid on the latter, the earnings of the company in relation to its stock are best judged by the 22 per cent. earned on the total stock capitalization.

These earnings are surplus after payment of an estimated annual depreciation charge of 5 per cent. amounting to $5,500,000, and also deduction of the amount required for dividends on the preferred stock of the Leyland Line not owned by the International.

British Tax Not Computed.

Charles E. Haydock, secretary of the reorganization committee, in his statement accompanying the earnings report says: "As to whether the abnormally large earnings for the past six months will continue, as to the ultimate amount of the war taxes to be borne by the English companies and as to what the war risks and other extraordinary expenses due to the war will eventually actually amount to, the security holders are in as good a position to judge as any one else."

The amount of the British war tax will not be known until it is fixed by Parliament. It may amount to anywhere from $1,000,000 to $2,500,000 on the extra profits being made by the company due to the war.

One of the most encouraging effects of the abnormally large earnings of the six months is that it has enabled the Leyland Line to pay off about 40 per cent. of back dividends on its preferred stock. This amounts to nearly $3,000,000. This will benefit the International, which owns all the stock of the company except $2,847,095 of the $6,859,598 preferred, by enabling the International to take over the surplus earnings of the Leyland. On the basis of the past three years earnings of the Leyland Line the net earnings of the new International company will be increased by about $1,350,000.

"The earnings for the current year are abnormally large and of course only temporary," says Mr. Haydock, "and as stated by the committee were not considered a proper foundation upon which to base the reorganization either as to fixed charges or total capitalization, as the ultimate earnings of the year are problematical. However, the current earnings did indicate to the committee an amount which made unnecessary the substantial assessment on the stock originally thought to be necessary."

The assessment is $2.50 a share, against $15 first considered.

"The companies have tonnage under construction and contracted for which, after deducting the amount already paid on account thereof," says Mr. Haydock, "leaves building obligations of about $15,000,000, which it is expected can be paid for out of accumulating earnings and subscriptions of stockholders under the plan."

P. A. S. Franklin, vice-president of the International Mercantile Marine Company and receiver for the company in charge of the operation of the ships of the American Line, the only ships of the company operated by him, reported to the Federal Court yesterday net earnings, not including depreciation charges for April, May and June, of $1,394,747 for these ships. Gross earnings were $1,655,233.

DOUBT MENINGITIS "CURE."

Doctors in No Haste to Believe Eucalyptus a Specific.

A cable message from Melbourne, Australia, yesterday said that Dr. Richard Bull, director of the bacteriological laboratory of the University of Melbourne, had announced that eucalyptus would destroy the germ of cerebrospinal meningitis.

It was said at the Rockefeller Institute that nothing was known there of the discovery by Dr. Bull of a specific for the disease. It was further said that the institute had not been engaged in research work in regard to cerebrospinal meningitis for several years.

Dr. Alvah H. Doty, former Health Officer of the port, who is an expert on the disease, said that conservative medical men would await further information before expressing an opinion. He said it had been claimed in recent years that eucalyptus had been found to be a cure for a number of diseases and then the "discoveries" had faded away.

NEARLY 500 ON FREDERIK VIII.

New Cuban Minister to Norway Among the Passengers.

The Scandinavian-American liner Frederik VIII., which sailed yesterday, had among her passengers Manuel de la Vega-Calderon, Cuban Minister to Norway, with his wife and two daughters. He was recently appointed and is sailing for Norway to take up his duties. Mauritz Pyk, former vice-president of the Whitney National Bank of New Orleans, who is now with the foreign department of the National City Bank of New York, is also a passenger. He is going abroad on financial business in Scandinavia. The Frederik VIII. has nearly 500 passengers.

MILLIONS APART ON CENTRAL'S TUNNEL

Railroad Puts Cost at $42,000,000; Other Conferees' Estimates Are Lower.

GAIN FOR CITY IN LAND

Estimates of the cost of putting underground the New York Central's West Side tracks from Seventy-second street to Spuyten Duyvil, as reported at a conference in Comptroller Prendergast's office yesterday, varied so widely that engineers will get together before the next conference to find out which calculation is correct.

Reginald P. Bolton, representing fourteen civic organizations which are working for removal or concealment of the tracks, figured that a four track tunnel would cost $28,000,000 and a six track tunnel $35,000,000. The Department of Docks and Ferries reported an estimate of $37,000,000 for a four track tunnel and representatives of the railroad placed the expense at $42,000,000.

Vice-President Ira A. Place of the New York Central, Deputy Dock Commissioner Harrison, Comptroller Prendergast and other members of the Board of Estimate's port and terminal committee and a committee from the civic organizations attended the conference.

Mr. Bolton said it was of first importance that the tracks should be placed underground from Seventy-second street to 153d street. Estimates of the cost of this work ranged from $16,114,400 to $25,000,000. The civic organizations' engineers think that the cost from 153d street would be $12,211,400. The Dock Department's estimate is $17,626,525 and the railroad's is $17,541,870.

It was suggested by Miles M. Dawson of the City Club that a committee of disinterested engineers be asked to study the plans and figures and straighten out the discrepancies of the various estimates. The Comptroller replied that the Board of Estimate could save time by making its own survey.

Mr. Bolton said that under the plan which he suggested the covering of the track would return to the city a strip of land eight miles long and of an average width of sixty-six feet. The civic organizations maintain that the railroad should bear the entire cost of the tunnel.

Mr. Place said that a tunnel, while appropriate for passenger service, did not offer the most workable means of conveying freight. The present West Side tracks are used for freight exclusively.

Before the next conference, it was said, the port and terminal committee expects to have ready a definite programme for presentation to the Board of Estimate.

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Also Desbrosses St., 9:40; W. 42d St., 10; W. 129th St., 10:20; Yonkers, 10:50 A. M., for Bear Mountain, West Point, Cornwall, Newburgh and Poughkeepsie.

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AFTERNOON BOAT for Bear Mountain, West Point, Newburgh, Poughkeepsie, Kingston and way landings, leaves Desbrosses St., 1:45 P. M.; W. 42d St., 2 P. M.; W. 129th St., 2:20 P. M.; Yonkers, 2:45 P. M. Daily except Sunday. Ideal outings to Bear Mountain and West Point, returning by Str. "ROBERT FULTON."

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10:55 A.M.; 12:25, 1:25, 2:25, 3:10, 3:55, 4:55, 5:25, 6:10, 7:10, 7:50, 8:25, 9:25, 10:40 P. M.
Trip marked * does not go to 129th St.
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Str. "GRAND REPUBLIC"
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Under new management. Open all year. Telephone service and private bath in each room. Dancing every evening in Gothic Ball Room. We cater to private families and auto parties. On main macadam road to Princeton. Special $1 Dinner with music every Sunday from 1-9 P. M. in main Dining Room seating 250. Artesian well supplies pure spring water. Rates $15 and up. American plan. 3 minutes walk from Netherwood Station N. J. C. R. R. 90 trains daily. Commutation $7.60.

NEW JERSEY—Sea Bright.

Reduced Rates for August and September
HOTEL PANNACI
AND RESTAURANT
SEA BRIGHT, N. J.
The Only Modern Hotel at Sea Bright.
American and European Plans.
Facing Ocean and Shrewsbury River.
100 Rooms en Suite. Connected with 32 Bathrooms.
Telephone 53 Sea Bright.
ED PANNACI, Proprietor.

NEW JERSEY—Spring Lake Beach.

THE NEW MONMOUTH
Spring Beach Lake, N. J.
An Unexcelled Hotel on the Ocean Front
With Every Attraction for the Summer Visitor
Daily Concerts and Dances
Palm and Tea Room Overlooking the Ocean
Private Tennis Courts
Golf, Motoring, Fishing, Riding
FRANK F. SHUTE, Manager

NEW JERSEY—Asbury Park.

METROPOLITAN
ASBURY PARK, N. J.
OPEN THROUGHOUT THE YEAR
New, Modern, Concrete Construction. Centrally located. Luxurious Suites. Private Baths. Running water in all rooms. White Service, Music, Tennis Courts. N. Y. office, Ruffner Bureau, Hotel McAlpin, or
SHERMAN O. DENNIS, Manager.
Accommodates 300. 'Phone Asbury 1345.

HOTEL WINTHROP
Asbury Park, N. J. Overlooking ocean; new fireproof construction; 65 private baths; elevators to street level; American and European plan. L. V. KAHN (10 years Prop. of Scarboro, Long Branch).

NEW JERSEY—Atlantic City.

TRAYMORE
LARGEST FIREPROOF RESORT HOTEL
A Bold Original Creation
with the Local Color of Atlantic City
Belvedere Restaurant Tramore
SUBMARINE GRILL

SUMMER RESORTS.
NEW JERSEY—Atlantic City.

THE LEADING RESORT HOTEL OF THE WORLD
Marlborough-Blenheim
ATLANTIC CITY, N. J.
OWNERSHIP MANAGEMENT
JOSIAH WHITE & SONS COMPANY

FORECLOSURE SALES.

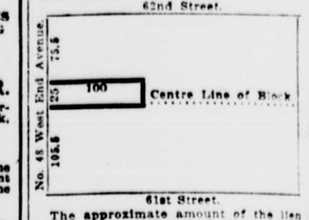
SUPREME COURT, NEW YORK COUNTY.—THE TRUSTEES OF THE LEAKE AND WATTS ORPHAN HOUSE IN THE CITY OF NEW YORK, Plaintiff, against WILLIAM HART REALTY COMPANY, et al., Defendants. File No. 15182-1915.

In pursuance of a judgment of foreclosure and sale, duly made and entered in the above entitled action and bearing date the 15th day of July, 1915, I, the undersigned, the Referee in said judgment named, will sell at public auction at the Exchange Salesroom, Nos. 14-16 Vesey Street, in the Borough of Manhattan, City of New York, on the 24th day of August, 1915, at 12 o'clock noon on that day, by Joseph P. Day, auctioneer, the premises directed by said judgment to be sold, and therein described as follows:

ALL that certain lot of land with the buildings thereon erected, situate, lying and being in the Borough of Manhattan, City, County and State of New York, and bounded and described as follows: BEGINNING at a point on the easterly side of West End Avenue, distant seventy-five (75) feet and five (5) inches northerly from the southeasterly corner of West End Avenue and Sixty-second Street and running thence easterly, parallel with Sixty-second Street and partly through a party wall one hundred (100) feet; thence northerly, parallel with West End Avenue twenty-five (25) feet; thence westerly, parallel with Sixty-second Street, partly through a party wall one hundred (100) feet to the easterly side of West End Avenue, and thence northerly along the easterly side of West End Avenue twenty-five (25) feet to the place of beginning, be the said several dimensions more or less. Said premises being now known as No. 48 West End Avenue, in the City of New York.

Dated, New York, July 16, 1915.
HARRY N. FRENCH, Referee.
NASH & JONES, Attorneys for Plaintiff, 63 Wall Street, New York City.

The following is a diagram of the property to be sold; its street Number is 48 West End Avenue:



The approximate amount of the lien or charge, to satisfy which the above described property is to be sold, is Five thousand one hundred and fifty dollars ($12,150), with interest thereon from the 14th day of July, 1915, together with the costs and extra allowance amounting to Three hundred sixty-four and 37-100 ($364.37) Dollars, with interest thereon from July 15, 1915, together with the expenses of the sale. The approximate amount of the taxes, assessments and water rates, or other liens, which are to be allowed to the purchaser out of the purchase money, and paid by the Referee, is Eight hundred sixty-one and 78-100 ($861.78) Dollars and interest.

Dated, New York, July 16, 1915.
HARRY N. FRENCH, Referee.

SUPREME COURT, COUNTY OF NEW YORK.—ADDIE B. SELIGMAN and BEATRICE S. B. ZIEGEL, as Administratrices with the Will annexed of Isaac Bernheimer, deceased, plaintiffs, against LOUIS BRENNER, et al., defendants.

In pursuance of a judgment of foreclosure and sale, duly made and entered in the above-entitled action and bearing date the 2d day of August, 1915, I, the undersigned, the referee in said judgment named, will sell at public auction at the Exchange Salesroom, No. 14-16 Vesey Street, in the Borough of Manhattan, City of New York, on the 31st day of August, 1915, at 12 o'clock noon on that day, by JOSEPH P. DAY, Auctioneer, the premises directed by said judgment to be sold, and therein described as follows:

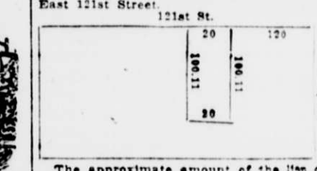
All that certain lot, piece or parcel of land, with the building and improvements thereon erected, situate, lying and being in the Borough of Manhattan, City of New York, bounded and described as follows:

BEGINNING at a point on the southerly side of East 121st Street, distant one hundred and twenty (120) feet westerly from the corner formed by the intersection of the westerly side of First Avenue and the southerly side of 121st Street; thence running southerly parallel with First Avenue and through a party wall one hundred (100) feet and eleven (11) inches; thence centre line of the block; thence westerly along the centre line of the block, point or nearly so with 121st Street, twenty (20) feet; thence northerly, parallel with First Avenue and through a party wall one hundred (100) feet eleven (11) inches; thence easterly along the southerly side of 121st Street twenty (20) feet to the point or place of beginning.

Said premises being now known as No. 256 East 121st Street.

Dated, New York, August 5, 1915.
PERCIVAL H. GREGORY, Referee.
EDMUND HURLEY, Attorney for Plaintiffs, 233 Broadway, New York City.

The following is a diagram of the property to be sold; its street Number is 256 East 121st Street.



The approximate amount of the lien or charge, to satisfy which the above described property is to be sold, is $7,234.48, with interest thereon from the 21st day of July, 1915, together with the costs and allowance amounting to $321.46, with interest from August 2, 1915, together with the expenses of the sale. The approximate amount of the taxes, assessments and water r