

BRITAIN AND U. S. IN PACIFIC FLIGHT RACE

Aviation Officers at Aeronautical Show Admit Big Seaplane Contest.

HUGE CRAFT TO BE BUILT

Italy Plans Aerial Voyage From Rome to Brazil in Giant Machine.

Although Secretary Daniels has denied that the Navy Department is building a giant seaplane to cross the Pacific, British and American aviation officers who attended the Second National Aeronautical Exposition in the Seventy-first Regiment Armory, admitted yesterday they knew Great Britain and the United States are racing to be first to bridge the ocean.

Lieut. Commander P. N. L. Bellenger, who commanded the seaplane that fell near the Azores in the trans-Atlantic flight, had heard that plans have been completed by the Navy Department for the construction of a giant seaplane, equipped with nine Liberty motors and having a wing span of approximately 140 feet. Commander Bellenger gave it as his opinion that a machine of this type could easily cross the Pacific.

"We who took part in the Atlantic flight want to cross the Pacific," he said, "but I do not know personally of the plans which the Navy Department has prepared. I think the announcement of the Navy trans-Pacific flight a bit premature, as it will take nearly a year to build a machine. The plans that could cross the Pacific has not yet been built, but the design has been completed."

"The Navy desires to finish its job and circle the world. The job will not be completed until we have crossed the Pacific."

Commander L. E. O. Charlton, air attaché of the British Embassy, said he had requested the British Air Ministry to make an official announcement regarding England's plan to race the United States Navy across the Pacific.

"I know the Pacific will be crossed by air and very soon now," he said, "but in view of Secretary Daniels' denial of any such flight I cannot speak officially at present. I shall wait until the Navy Department announces its official plans, and then I hope to make known Great Britain's plan. This will be the greatest race of all."

Lieut. Col. A. Guiselin, Italian air attaché, announced that the Italian Government will undertake an airship voyage from Rome to Rio de Janeiro next June. Officers of the Italian State Aeronautics have been working on the machine since last June, he said, and hope to have it ready for trial flight next month. The airship will have accommodations for twenty-five passengers.

Officers of the Curtiss Aeroplane and Motor Company announced the receipt of an order for 235 airplanes which, the company says, is the largest peacetime order ever received by an airplane company. The deal involves more than \$1,000,000.

INCOME TAX CLAIM HAS SPECIAL FORM

Must Be Used for Request for Credit Because of Stock Dividend Decision.

Special to THE SUN AND NEW YORK HERALD, WASHINGTON, March 9.—Taxpayers will not have claims to credit on their March 15 tax payments for taxes paid on stock dividends unless they make out a regular form for that purpose. All internal revenue collectors were notified today to that effect by Commissioner Roper following the Supreme Court decision that stock dividends were not taxable.

In explaining Mr. Roper said: "In filing returns for prior years taxpayers reported dividends received, including cash and stock dividends, without segregation. It will, therefore, be necessary for the department to have specific claims verified by the corporations declaring the dividends as to the amount of dividends distributed to each taxpayer, the year in which the profits distributed were earned and a statement disclosing all details of subsequent sales of the shares, in order that the amount of credit allowable and the validity of the claim may be correctly and justly determined."

"In accordance with this the taxpayer should present to the collector a claim for credit for any overpayment of taxes in prior years in regular form for that purpose (Form 47-A), and on this form must be set forth the full details of dividends received and taxes paid thereon. This claim must be accompanied by a statement or certificate from the corporation distributing the dividends showing the amount distributed to the taxpayers and the years in which profits distributed were earned."

"Taxpayers on complying with these requirements will be permitted by the collector to credit the amounts due them against any installment of taxes remaining unpaid. In case the credit to which the taxpayer is entitled exceeds the amount of taxes remaining unpaid a claim for refund of the difference may be filed."

Of what effect the decision of the Supreme Court declaring that stock dividends are not to be taxed as income will have on the receipts of his office for this year and how much may be returned to taxpayers as a result of that decision William H. Edwards, Collector of Internal Revenue for Manhattan, which includes the Wall Street district, where most of the heaviest income taxpayers in the country make their returns, said yesterday:

"My office has been swamped with inquiries regarding the new decision. Under the decision as rendered there is no doubt that all stock dividends declared as income under the revenue act of 1916 are subject to claim for refund."

"Although no official information has been received from Washington it is my opinion that claims for refund can be filed at once covering all stock dividends declared as income in 1916."

"It is impossible for me to estimate at this time the amount of money that will be refunded in this district as a result of the decision, but it will run into many millions."

The Collector said that the Government has this year a sharp eye for rent profiteers and will make special effort to see that all profits made in realty transactions be reported as income.

SECRET TRIAL FOR BERGDOLL DENIED

Reporter's Views on Stickers Brings Defence Plea.

Because a newspaper man was reported to have said that Grover Cleveland Bergdoll and all "other stickers" ought to be taken out and shot, attorneys for Bergdoll endeavored to have the presiding officers of the court-martial before which their client is being tried at Governors Island exclude the public from the remaining sessions of the trial. The motion was opposed by the Judge Advocate, Lieut. Col. Charles Crosson, on the ground that the fullest publicity was desired because of charges recently made that army courts-martial have been "frustrated." The court, presided over by Col. William H. Allaire, denied the motion.

Edward Herkert, formerly an employee in the office of the Adjutant General of Pennsylvania, testified to the induction card of Bergdoll having been made out and mailed. Miss Irma Dayhoff, clerk of the Vivian Hotel at Hagerstown, Pa., identified Bergdoll as one of three men who spent several months there in 1918 while the Government was hunting for him to induct him into the military service.

Chamberlin Fire Gains Safe. Old Point Comfort, Va., March 9.—Two hundred thousand dollars' worth of jewelry, property of guests in the Chamberlin Hotel, destroyed by fire Sunday night, was recovered today when the hotel safe was unharmed from beneath the ruins.

MAYOR TO DISCUSS RENT STRIKE TO-DAY

Will Hear Labor Leader's Proposal for General Defiance of Landlords.

Mayor Hylan will discuss to-day with the leaders of organized labor the feasibility of a general tenants' strike to curb rent profiteering. Edward J. Jannan and Ernest Bohm, president and secretary of the Central Federated Union, who conferred with the Mayor at City Hall yesterday, said after the conference that no date would be set for a tenants' mass meeting until they have seen the Mayor again.

The strike plan, which was first suggested at the union meeting last Friday, is to advise the 250,000 workers affiliated with the Central Federated Union to refuse to comply with the demands of their landlords and defy eviction. If necessary, they purpose to ignore all trade contracts until the city or State takes measures to regulate rents.

The Board of Aldermen also took up the rent problem. Aldermen Jacob W. Friedman and Clifford S. Bostwick introduced a resolution exempting for five years from increased taxes property upon which dwellings are built and ready for occupancy by December 31, 1921. The resolution, which was referred to the committee on general welfare, also asks Congress to give preference to building materials used in the construction of dwellings and requests the Legislature to regulate rents during the housing shortage here.

Dr. Royal A. Copeland, Health Commissioner, plans to use the sanitary code as a club to hold over landlords' heads. He spent an hour on the bench with Judge S. Clinton Crane in the Seventh District Municipal Court yesterday and listened to a number of eviction cases.

"Needless to say the Health Department cannot control the price charged for rent," Dr. Copeland said later, "but it can have a part in making the path of the profiteering landlord a thorny one. What I heard in court this morning indicated that most of the tenements involved are under suspicion of being unsanitary. In almost every case something was said about absence of heat, lack of hot water, broken stoves, defective plumbing, shattered window panes and other conditions prejudicial to life and health."

"If the Health Department cannot do more, at least it can cooperate with the courts to the end that before a warrant of dispossession is issued it shall be ascertained whether any sanitary violations are pending against the premises or if there is a line on the family that should prevent such eviction."

SAY MORTGAGE TAX AIDS HIGHER RENTS

Bankers Declare Exemptions Would Break 'Money Corner.'

Special to THE SUN AND NEW YORK HERALD, ALBANY, March 9.—Exemption from the State income tax of funds derived from real estate mortgages up to \$40,000 would break the "corner in money" and go a long way toward encouraging building, representatives of many of New York's leading banking institutions to-day told members of the committee on taxing and retrenchment of the two houses. The delegation gave strong support to the Lockwood bill, subject of the hearings.

J. Richard Davis, representing the House Committee of the New York Merchant's Association, said rent profiteering is found only in isolated cases and that in most instances rent increases are justified because of the increased cost of construction and maintenance.

It was shown that taxing the income from mortgages was driving money out of the mortgage market and consequently loans for building purposes were not obtainable.

To the objection that the State could not afford to forego the income, even to the extent of \$24 from each individual holder of \$40,000 of mortgages, the reply was made that every new investment of \$40,000 in mortgages for building purposes would produce a new tenement or apartment from which the State would realize \$66 in income taxes, while every city and town in which such building should be erected would receive a revenue of \$2,350.

It was also declared that the income tax, by obstructing new construction, was playing the game of taxation in the interest of landlords alone, and against the interests of the home makers.

TAX ON BACHELORS IS PLANNED

Younger men who pay no municipal taxes may be taxed at a rate of about 20 cents a month.

Younger men who pay no municipal taxes may be taxed at a rate of about 20 cents a month. A measure including that provision was reported favorably by the City Council. It was estimated such a tax would net the city \$15,266 annually.

LAST WEEK OF SALE!

—And, incidentally, the last opportunity to obtain such high grade Suits and Overcoats at such great reductions.

SUITS		OVERCOATS	
Wool	Price	Wool	Price
\$45.00	\$32.50	\$40.00	\$27.50
48.00	39.50	45.00	39.50
50.00	47.50	48.00	45.00
55.00	57.50	50.00	59.50
60.00		55.00	
65.00		60.00	

Wm. Morgan & Sons
Clothiers-Haberdashers
14 CORTLANDT ST. 9-11 DEY ST.

Prepares for Rail Labor Board. WASHINGTON, March 9.—The Interstate Commerce Commission has authorized an investigation for the purpose of determining what classes of "subordinate" railroad officials may be included in labor's membership on the Railroad Labor Board, created by the Transportation act. Hearings will start March 15.

TENTH OF STATE TAX PAID SO FAR

Only \$2,500,000 Received, With Week More for Filing.

Special to THE SUN AND NEW YORK HERALD, ALBANY, March 9.—With the time limit for filing State income tax returns only a week off, the State Comptroller's office reports that only about one-tenth, or \$2,500,000, of the expected twenty-five or thirty millions of dollars has been paid at the offices of the income tax bureau.

The Senate passed to-day the Davenport bill, making the State income tax law square with the decision of the Supreme Court in regard to the taxation of non-residents who earn an income in this State. The measure is expected to go through the Assembly and be signed by the Governor without delay.

SOLDIER FRED OF MURDER.

Accused of Forcing Girl to Death Leap to Escape Him.

Thomas F. Mulligan, formerly a sergeant of the Medical Corps, United States Army, was acquitted yesterday of a charge of murder in the first degree growing out of the death of a young woman who accompanied him May 3 to a room in Canal street.

The girl, Lucia Scavan, was said by witnesses to have jumped out of a window. The indictment of the soldier had been based on the allegation that he had forced her to take her life.

After hearing the evidence, Judge John F. McIntyre of General Sessions, directed the jury to find a verdict of acquittal.

JUST THE THING FOR SORE THROAT

Formamint affords protection from distressing ailments.

In a few days, you know, "just a sore throat" may be something much more serious. Science has proved that the throat is not only the first spot reached by infectious germs, but also forms ideal soil to multiply on.

Throat protection, therefore, means germ destruction. Formamint (which is endorsed by over 5,000 American Physicians) is the scientific way of disinfecting the mouth and the throat. Handy to have with you—pleasant in taste—it frees an efficient germicide that mixes with the saliva and so reaches where gargles cannot go—affords protection against distressing ailments that so often follow infection of the throat linings. 60c. all druggists.

Formamint
The GERM-KILLING THROAT TABLET

WRITE TODAY FOR FREE SAMPLE

It is of generous size and will prove to you that FORMAMINT is wonderfully effective as well as pleasant in mouth and throat troubles. Send a 2-cent stamp to pay postage and we will gladly send you the free trial table.

The Bauer Chemical Co.
193 W. 14th St., New York.

Announcement to Express Patrons

The American Railway Express Company announces the lifting of the temporary embargo which has been in effect for the past three days, due to storm throughout the eastern territory, and requests its patrons to assist in relieving the situation by not carting any business to express terminals.

Such practice has resulted in bringing about a congestion with patrons' teams and company vehicles. The best interest of all concerned will be served by awaiting the call of the pickup vehicles or in case of an emergency taking the business to branch offices only, leaving the terminals free for the operation of the company's vehicles.

The embargo on business to Chicago, due to labor troubles, is still in effect.

The American Railway Express Co.

In Performance as in Style Essex Truly Leads

Its 50-Hours at Top Speed Endurance Mark is Unmatched But That is Proof of Only One of the Fine Car Qualities Essex Brings to the Light Car Field

Thousands at first bought the Essex, knowing nothing of its greatest quality. Perhaps no one expected great endurance in a light car. Perhaps its dynamic performance appeal swept aside the natural caution buyers feel about the durability of any new car.

More speed they found. More power—quicker acceleration—finer hill-climbing ability, and such riding ease as they had never known in a light car.

These things the Essex established quickly. A ride was sufficient. It left no vestige of comparison with former light car performance standards.

Such attractions were irresistible to those who knew former light-car limitations.

But only time or abnormally abusive tests can prove car endurance.

It Won on Endurance Minus Useless Weight

Now Essex has met these requirements. Not only have more than 24,000 owners proved its dependable, punctual reliability and freedom from repair and replacement needs. Essex has set a new world endurance mark of 3037 miles in 50 hours. It is the only official test ever made of a stock car, driven at top speed for 50 hours. Counting other tests, the same Essex stock chassis travelled 5870 miles in 94 hours, 22 minutes, actual driving time,

averaging more than a mile a minute. Officials of the American Automobile Association supervised the test and certified the stock character of the Essex chassis in every particular.

And another Essex stock touring car set a world 24-hour road mark of 1061 miles, over snow-bound Iowa roads. Not a single adjustment or tire change was made.

Surely such endurance proofs must redouble the value of Essex in the eyes of all.

It proves Essex a car you can buy to keep. It means the day is past when one need look only to large, costly cars for distinction in power, speed, reliability and comfort. It means the retention through years of those wanted car qualities of performance and uninterrupted operation, even after hardest service.

The Essex requires little attention. The longer your acquaintance with it, the greater will be your esteem. Every sense of pride and satisfaction that comes with the possession of fine car performance and quality that yields to none, is yours with the Essex.

Size Now No Bar to Supreme Performance

But the most important difference is revealed only in action.

Even before its official records of endurance it had become famous in all sections for the way it out-performed many notable

cars. It holds hundreds of local records for speed and hill-climbing.

Perhaps you have ridden in the Essex. If so you know its appeal. And you understand the pride owners manifest.

They regard it with real affection, the confidence men reserve for merit.

You will never class the Essex with other light-weight cars. For one thing its appearance instantly stamps it superior. You recognize the finest upholstery, fittings and details that can be put into a car.

See Why Essex Made a World's Sales Record

Few care to extend the Essex to top speed. But it is good to know almost limitless speed is yours when wanted.

Moreover, Essex power means acceleration. It gives Essex right of way everywhere. It means that every performance is met at half effort—thus accounting for its long life.

These are reasons why in its first year Essex set a new world's sales record with more than \$35,000,000 paid for more than 22,000 cars, in its first year.

This year it will be even more difficult to supply the Essex demand. Thousands waited last spring. Many were disappointed. Yet at that time Essex had not given the conclusive proofs of endurance, it now holds. You will avoid having to wait by making your reservation now.

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- WHITE PLAINS 186-188 Martine Ave.
- NEW ROCHELLE, N. Y. 867 Main Street
- BRONX, N. Y. 2460 Grand Concourse
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- NEWARK, N. J. 866 Broad St.