

that the instrument must be redrawn in the interest of clarity. These changes will insure its ratification, he believes.

It is becoming increasingly evident from the developments here that the President's path upon his return will be beset with much greater difficulties than it was before. Whether he likes it or not, territorial questions will be referred to him for settlement. The result will be of course that no one will be satisfied, for that is inevitable.

**ARE TO EMBROIL UNITED STATES.**

The unfortunate feature of this is that it will create among many races a dislike for America, but now that the United States has participated so largely in these matters affecting Europe it eventually cannot be avoided. These territorial questions must be settled immediately, and this result, which the American diplomats here foresee, is certain to have an unfavorable reaction on some of the President's plans, including that the prompt adoption of the covenant of the league.

Germany will receive the terms of the peace treaty by March 20 probably, and the German representatives will be summoned then, not to Paris but to Versailles. Thereafter they will receive from the victors the preliminary treaty, the signing of which will mark formally the ending of the world's greatest war.

This treaty will contain the cold, hard terms which are intended to reduce Germany to the status in which she probably now and probably not in the future she can again be a menace to civilization. In other words, the demand that the treaty of peace should be reduced to the essentials of the present situation and should be signed as soon as possible is the only one following which the conference can debate the future state of the world and the League of Nations.

The Germans may not accept this treaty at once. So stiff indeed are the military terms, which were approved in London, that they will probably refuse to sign it. In which event the Germans can return home and think it over.

**Germany May Balk.**

It is even believed by some that she will persist in her refusal and force the Allies to occupy Germany or starve her. In that event the Allies of course will let the blockade remain. Ultimately Germany must accept, as a compromise scarcely is possible.

These are the military terms designed to destroy German militarism. An army of 100,000 only of professional soldiers is to be retained for twelve years, the reduction of every German frontier fortress, the demolition of every military plant except the few necessary to turn out the equipment of this small force, the abolition of the German Imperial Staff, the navy to be reduced to 6,000, and no aircraft allowed.

Terms more drastic never have been imposed. Premier Lloyd George is responsible for reducing the army to 100,000 men, and also for the twelve year enlistment scheme. It is a purpose of which he is proud, and from training many men by putting them in the army for short terms and thus evading the provision, as she did after Jena, a century ago.

**To Kill Conscription.**

Americans here believe this plan will kill all conscription in Europe ultimately. Certainly the German army will not be as large as that of Switzerland, but the Allies never will allow any small nation to attack her. Eventually there is some question in the minds of the Americans whether this army of 100,000 men will be large enough to repress disorder, but they agreed to it nevertheless.

The German peace representatives will not include Count Bernstorff, dismissed Ambassador in Washington, as the Americans have conveyed the word to their associates that nobody could be more unsatisfactory. Virtually it has been decided to submit the terms to the full conference before they are delivered to the Germans, but they are not to be discussed publicly.

President Wilson, Premier Lloyd George and Premier Clemenceau may hand them to the Germans. A few of the preliminaries are not yet decided, but they will be settled at a meeting of the "Big Four" when President Wilson arrives probably.

**Committees Have Hard Job.**

Quarrels and petty differences among the small nations in the Peace Conference have delayed the work of various committees, but it is believed their findings will be ready when the council of ten meets probably March 15. Many difficult and vexatious problems have been trying the nerves of the members of these committees, some of whom long ago despaired of any satisfactory outcome and even offered to retire. The committee on Greek claims is a case in point. Although its report is ready for the council of ten it is not unanimous.

In the case of the Greek aspirations it is understood that the nearest approach to unanimity was reached in regard to Thracian Macedonia in his evidence before the committee declared the readiness of Greece to concede to Bulgaria shipping facilities through a Greek port on the Aegean Sea to compensate for the loss to Bulgaria of Dedagatch, close to the Turkish frontier. Greece even would be ready to construct a railroad from such port as far as the Bulgarian frontier, leaving it to Bulgaria to link up this line with her own railway system so as to obtain an outlet to the south.

Possession of the Dobruja, claimed both by Italy and Greece, comes within the scope of the much discussed Pact of London and as such will be left for settlement by the council of ten. There are differences of view in the delicate question and the disposal of southern Albania or northern Epirus, which center chiefly on the question whether the important town of Koritza, lying on the single main highway that crosses Albania from west to east, should be given to Albania or Greece.

The difficulties of the committee have been increased by the fact that nationality in that part of the world is an uncertain and variable quantity and little reliance can be placed on the census returns in the Balkans and Asia Minor.

**U. S. ORDERS NEW BIG GUNS.**

Powerful Weapon Will Supplant Type Used in War.

THE NEW YORK MARCH 11.—The United States Government has placed an order with the Watervliet Arsenal for a new type of gun to supersede the famous 155 millimeter gun, so popular in the late war. The new gun is larger, is easier made, shoots farther and does more damage. It is called a "one-hundred-and-four" and two guns were ordered as an experiment. The first one will be completed before the end of the present month.

**SOLD PLANES TO REDS.**

German Officer Court-Martialed for \$500,000 Theft.

LONDON, March 11.—Lieut. Porten, formerly an officer in the German aviation service, has been tried by court-martial, according to Berlin advices received in Copenhagen and forwarded by the Central News Agency, on a charge of having sold an entire park of airplanes at Vilna to the Bolsheviks for \$500,000.

**FORN TRIP TO KENYON.**

Porten then fled to Kenyonberg and headed a conspiracy in the local war-military council against the commander of the German garrison at Kovno. The plot was discovered and Porten was arrested.

**CAPITAL HEARS OF NEW WILSON PLAN**

Now Contemplates Treaty With Germany Alone, Senators Are Told.

**OTHERS WOULD FOLLOW**

By This Means President Hopes to Get League Through, Officials Say.

**Special Dispatch to THE SUN.**

WASHINGTON, March 11.—An entirely new and strange report of how President Wilson hopes to get around his repeated statements that the peace treaty and his League of Nations covenant would be so entwined that they could not be separated by the Senate and acted upon separately has come to officials here. THE SUN correspondents were officially informed to-day.

According to this information a treaty with Germany alone is to be drawn up first and is to stand by itself. The treaty between the nations aligned against the Central Powers on one hand and the balance of the Teutonic belligerents on the other will then be made the vehicle for the Wilson League of Nations plan.

This move is quite bewildering to Senators here who have heard the President repeatedly speak of "the treaty" apparently with no thought in his mind that there would be one treaty with Germany and another with Austria, Bulgaria and Turkey.

The words used by the President the day after the Senate told him in unmistakable fashion that his league covenant would be rejected, and also calling upon the peace conference to make peace first and then discuss the League of Nations, were recalled to-day by several Senators who do not know just what the President has in mind. The situation has taken.

**What President Said.**

On that occasion the President said: "When the treaty (the peace treaty) comes back, gentlemen on this side will find the covenant not only in it, but so many threads of the treaty tied to the covenant that you cannot discuss the covenant from the treaty without destroying the whole vital structure."

Now, however, it appears certain that the terms imposed on Germany in the first treaty—that was Germany—will be entirely divorced from any connection with the proposed provisions of the League of Nations covenant, with the latter to be a separate instrument. The German treaty will contain affirmation of the principle of a League of Nations by the victors.

The Senate will have partly gained fulfillment of the parting order it gave the President—to have the peace treaty a separate instrument from the league covenant. The German peace treaty at least will be one which the Senate can ratify without going on record in any way in regard to the Wilson League constitution.

The anticipated progress of events in the light of cable advices from Paris for the terms of this treaty to be communicated to the German emissaries before the end of the week probably in about ten days. The German emissaries are expected to take the treaty back to Weimar, where it is expected that it will be followed by a reasonably short time by acceptance. It is understood that the defeated enemy has no alternative but to accept.

**May Issue Proclamation.**

In some quarters here to-night it was stated that the President in signing the preliminary treaty would issue a proclamation, which would be followed by a similar one, but it is seriously doubted by some of the best constitutional lawyers of the Senate, who contend that the President has no authority to issue such a proclamation.

They pointed out, too, that officially the United States will be still at war with Germany, and that the President would be considered to have ceased being a belligerent. It will virtually settle the account of the Allies and the United States with Germany, but will not attempt readjustment of the general European situation and likewise will not affect Germany's allies. These latter long-range problems will come under a later treaty, it is explained by officials here, and it may be some months before this phase of the situation is settled.

Although the treaty with Germany will be practically separate and distinct from the League of Nations pact officials here understand that there will be some provision in the treaty whereby the principle of the League of Nations is recognized.

**Would Give Senate a Chance.**

This would not be a stumbling block to ratification of the German treaty, it is believed, because the Senate later will have the opportunity to express itself on what might be termed a readjustment pact into which will be woven the principles of the League of Nations.

President Wilson had hoped to have the League of Nations covenant formally endorsed at the time the preliminary treaty was handed to the German emissaries. There is a prevalent belief here, however, that the President will not attempt to do this, but will leave the matter to the Senate.

Under these circumstances officials explained the great problem of readjustment of boundaries and other phases of settling European affairs may be taken up more leisurely. Whether Germany still remains technically an enemy or not conditions tending toward normalcy will be on their way. The demobilization of allied and American troops can proceed within the limits of safety and there will be no particular need for rush work by the peace delegates.

**BRYAN PICKS FLAWS IN WILSON LEAGUE**

Approves It in General, but Makes Suggestions for Amendments.

**NOT FAIR ENOUGH TO U. S.**

He Objects to Basis of Representation and Terms of Admission.

**Special Dispatch to THE SUN.**

WASHINGTON, March 11.—From his sick bed in the home of one of his friends here, William Jennings Bryan, former Secretary of State in the Wilson Cabinet, issued a statement to-night outlining his attitude toward the League of Nations covenant. The statement follows:

"The League of Nations is the greatest step toward peace in a thousand years. The idea of substituting respect for force in the settlement of international disputes is in itself an epoch making advance. The constitution of the league, as announced, provides for three things which constitute in themselves an advantage, the importance of which can scarcely be estimated.

"Deliberation before war—the investigation of all disputes of their kind and character before hostilities begin. This almost ends war. The idea is taken from the thirty treaties negotiated by the United States with three-quarters of her world. Our nation, therefore, gives to the peace league its greatest piece of machinery.

"Second, the reduction of armaments will make it impossible for a nation to prepare for war without notifying the world of its intention. Ours is the only nation which does so. The abolition of secret treaties, which will do much to prevent the combinations which lead to war. If the League of Nations did nothing more than provide these three things our nation would be justified in supporting it to the utmost.

"It is not to be expected that so great an idea as the League of Nations would be made perfect in detail in so short a time. There are defects that should be corrected, and the fullest discussion of the proposed amendments should be invited. The newspapers of Great Britain, France and Italy are not backward in the expression of their views as to changes that should be made. Why should the American people be silent? Ours is the nation most influential in the league, and most powerful because most distinguished. Its people should be free and frank in discussion to perfect the better league. The President has done his best, but he will be aided by intelligent criticism from those friendly to the idea.

**Suggests Amendments.**

"I venture to point out certain amendments that should in my judgment be made in the interest of a stronger and better league. First, the basis of representation is not fair to the United States. A comparison of voting strength will show that while our nation is the most powerful in the combination whether measured by population, wealth or moral influence, it has no larger vote than nations much inferior in population and moral influence. This inequality, if possible, to be corrected, for justice is the only foundation upon which any institution can rest permanently securely.

"Second, the terms of admission to nations that may desire to join hereafter are not fair. To require a two-thirds vote of the members of the league is the social club where a few blackballs may keep out an uncongenial applicant. This world league is for the world. The President has well said that our nation is not interested in a league unless all nations are in it. The qualification for admission ought to be fixed, and the terms made as simple as possible for those who are qualified to gain admission. Under no circumstances should the consent of more than two-thirds of the members of the league be required for the admission of any qualified nation.

"The faults of the constitution are found to be in its indefiniteness rather than in its vagueness. For instance, it is not stated with sufficient clearness that the Monroe Doctrine is preserved. Our nation is not interested in the League of Nations as a condition precedent to its entry into the league.

**Question of Mandatories.**

"Then, too, it is not stated with sufficient clearness that a league member is not required to become a mandatory. It ought to be definitely stated that a nation asked to become a mandatory is free to accept or decline. A league it should be made clear that the affairs of the nations belonging to the league, the league is for the settlement of international disputes, not for the adjustment of differences between a nation and its own people.

"The things that should be made clear—and nothing can be more important than this—is that each nation has a right to decide for itself whether it will undertake the things advised by the General Council. The language of the constitution, while not definite, would seem to indicate that no nation is required to accept or decline a resolution of the council. But no doubt should be left on this subject.

"This nation cannot afford to allow a resolution which has so small a voice to carry it into effect against the will of the people. The constitution of the league would seem to imply the right of the council to compel the declaration of an economic boycott by the members of the league. This is not quite so serious as the declaration of war, but economic boycott is likely to develop into a war and an economic boycott may be particularly advantageous to the nations that want to declare it. Our interests may not be identical in this respect, and we ought to have a right to say at the time whether we would declare such a boycott.

"I venture to suggest that the scope of the league's work might well be extended beyond what is now contemplated. A substitute for war must be able to deal with every situation that can become a cause of war.

"The council should consider the claim and advise upon it, and the force of public opinion should be used to secure such an adjustment of equities as would afford a possible means of securing needed territory. Such adjustments could be made the easier if the league included the proposition that any nation extending its sovereignty over new territory should stand ready to purchase the property of residents who do not desire to remain under the new sovereignty.

"The resident does not go with the land, he has rights independent and superior to the right to the land. If against his will he is brought under new sovereignty he ought to be able to sell his property without loss, and choose a government of his own liking.

"The risks that we take in accepting it are less than the risk we take if we reject it and turn back to the old ways of blood and slaughter.

**POPE URGES SPEEDY PEACE WITH GERMANY**

He Fears Establishment of Bolshevick State

**By the Associated Press.**

PARIS, March 11.—It has become known that Pope Benedict has addressed an appeal to the powers emphasizing the urgency of the speedy conclusion of peace with Germany.

It is understood that the Pontiff states that the Vatican possesses reliable information that the situation in Germany, socially and economically, is very grave and that he fears the spread of Bolshevism, which so readily that it might result in the establishment of a Bolshevick State which in turn, might become allied with Bolshevick Russia.

The Pope is reported to say that he feels that the only way to avoid such an eventuality is a speedy peace—a peace, he says, which will not humiliate the German people.

**CITES ARMY ORDERS TO CONFUTE BAKER**

Representative Gould Says War Secretary Misstated Ansell Case Status.

**Special Dispatch to THE SUN.**

WASHINGTON, March 11.—Representative Gould (New York) made another contribution to correspondence on the Ansell case to-day by pointing out alleged misstatements of fact upon Secretary of War Baker in a letter which bristled with criticism. The letter follows:

"Dear Mr. Secretary—Reply to your letter of March 6 has been delayed because the statements contained therein do not provide these three things our nation would be justified in supporting it to the utmost.

"It is not to be expected that so great an idea as the League of Nations would be made perfect in detail in so short a time. There are defects that should be corrected, and the fullest discussion of the proposed amendments should be invited. The newspapers of Great Britain, France and Italy are not backward in the expression of their views as to changes that should be made. Why should the American people be silent? Ours is the nation most influential in the league, and most powerful because most distinguished. Its people should be free and frank in discussion to perfect the better league. The President has done his best, but he will be aided by intelligent criticism from those friendly to the idea.

"I venture to point out certain amendments that should in my judgment be made in the interest of a stronger and better league. First, the basis of representation is not fair to the United States. A comparison of voting strength will show that while our nation is the most powerful in the combination whether measured by population, wealth or moral influence, it has no larger vote than nations much inferior in population and moral influence. This inequality, if possible, to be corrected, for justice is the only foundation upon which any institution can rest permanently securely.

"Second, the terms of admission to nations that may desire to join hereafter are not fair. To require a two-thirds vote of the members of the league is the social club where a few blackballs may keep out an uncongenial applicant. This world league is for the world. The President has well said that our nation is not interested in a league unless all nations are in it. The qualification for admission ought to be fixed, and the terms made as simple as possible for those who are qualified to gain admission. Under no circumstances should the consent of more than two-thirds of the members of the league be required for the admission of any qualified nation.

"The faults of the constitution are found to be in its indefiniteness rather than in its vagueness. For instance, it is not stated with sufficient clearness that the Monroe Doctrine is preserved. Our nation is not interested in the League of Nations as a condition precedent to its entry into the league.

**Army Orders Are Quoted.**

"As to your second statement that General not Lieut. Col. Ansell will continue in charge of the work of reviewing the records of the board of officers, I can call your attention to official orders in the War Department dated March 5, 1919, which reads:

"The Secretary of War has appointed by office order No. 14, dated January 28, 1919, vice Col. John H. Wigmore, hereby referred to above, creates the so-called clemency board in the following language:

"In order to comply with the directions of the board of officers, a review of sentences imposed for offenses committed during the war period with a view not only to equalizing punishment but also to punishing to the present disciplinary board to consist of (1) Brig.-Gen. Samuel T. Ansell, Judge Advocate General's Department, (2) Col. John H. Wigmore, Judge Advocate General's Department, and (3) Col. John H. Wigmore, Judge Advocate General's Department. Judge Advocate is appointed to undertake the work outlined by the Secretary of War, and the submission of recommendations to the board of officers to accomplish the equalizing of punishments and the adjustment of penalties to the present disciplinary requirements created by him."

**Asks for Explanation.**

"How, Mr. Secretary, can you reconcile your statement that Gen. Ansell will continue in charge of the work of reviewing the records of the board of officers with the fact that the day before you wrote this statement an officer had been appointed to take his position as chief of the board of officers?"

"The constitution of the league would seem to imply the right of the council to compel the declaration of an economic boycott by the members of the league. This is not quite so serious as the declaration of war, but economic boycott is likely to develop into a war and an economic boycott may be particularly advantageous to the nations that want to declare it. Our interests may not be identical in this respect, and we ought to have a right to say at the time whether we would declare such a boycott.

"I venture to suggest that the scope of the league's work might well be extended beyond what is now contemplated. A substitute for war must be able to deal with every situation that can become a cause of war.

"The council should consider the claim and advise upon it, and the force of public opinion should be used to secure such an adjustment of equities as would afford a possible means of securing needed territory. Such adjustments could be made the easier if the league included the proposition that any nation extending its sovereignty over new territory should stand ready to purchase the property of residents who do not desire to remain under the new sovereignty.

"The resident does not go with the land, he has rights independent and superior to the right to the land. If against his will he is brought under new sovereignty he ought to be able to sell his property without loss, and choose a government of his own liking.

"The risks that we take in accepting it are less than the risk we take if we reject it and turn back to the old ways of blood and slaughter.

**PERSHING GOES TO GERMANY.**

General to Inspect Whole of Occupied Area.

By the Associated Press.

COBLENZ, March 10 (delayed).—Gen. Pershing will arrive in Coblenz Wednesday by way of Luxembourg on an inspection trip, which will take him over virtually all the area occupied by the American Third Army.

**RED TROOPS MURDER AND CHASE ORATORS**

Bolshevik Artillery Refuses to Go to the Baltic Front.

**TARTARS SAVE THE DAY**

Chinese Soldiers Aid in Putting Down Uprising of Russians.

**Special Cable Dispatch to THE SUN from the London Times Service.**

HELSINKI, March 11.—I learn from Petrograd that a mutiny broke out at the beginning of the month among the soldiers and a heavy artillery division under orders to go to the Baltic front. They decided not to leave their barracks and when Bolshevik orators were sent to harangue them chased them away.

The Tsemalovsky Regiment of the old Imperial Guard was ordered to suppress the outbreak, but joined the mutineers and killed two Bolshevik officials and several officers known as Communist instructors.

Owing to the lack of trustworthy troops the Petrograd Soviet had the famous international mixed division of Chinese and Tartars rushed into the city from Moscow and in two days the mutiny was choked with blood. The prisons and fortresses of Petrograd were filled with mutineers and several hundred had been turned into jails to accommodate them all.

Stuchka, the president of the Bolshevik Government in Leningrad, has followed the Moscow Soviet's example of nationalizing women. Free love, without restriction, is decreed for women from 17 to 45 years of age. Another decree declares the church is not to have State property. Only one day of rest per week is allowed and worshippers will pay more than double the theatre tax.

**COSSACKS PROTEST INTERMENT BY U. S.**

Usuri Conference Calls It Illegal Interference.

**By the Associated Press.**

VALENTINOVSK, Feb. 27 (delayed).—At a conference of the Cossacks assembled at Khabarovsk, the president of the conference was authorized by the all Russian Cossack communities to protest against the American Government's interference in the internal affairs of the Usuri Conference. He said 400 Cossacks arrived here late in January, surrendered and turned over their arms and horses to the Japanese.

By invitation Col. Morrow, representing the American commandant Col. Henry D. Styer, attended the conference and outlined the attitude of the American Government. He said the Cossacks in the American camp on the night of January 28. He did not know why they had revolted. They were disarmed because they constituted a menace to the peace.

The Cossacks, Col. Morrow said, alleged that they had suffered long from the expropriation of their property and submitted to these things fearing they would be put to death.

Col. Morrow explained to the conference that the right of expropriation had been given the men and said that the Americans would oppose forcibly any effort to subject them to the will of the Japanese. One Cossack asked what would happen should the men elect to designate themselves as Bolsheviks. Col. Morrow declined to discuss the matter.

A message was read to the conference confirming the statement of Col. Morrow concerning the reason for the mutiny.

A communication from Gen. O. of the local Japanese commandant, said that in view of the refusal of Major Gen. William S. Graves to recognize the Cossack detachments as part of the Russian army, discussion of the controversy had been dropped by the Japanese staff and that the situation had now resulted in a question between the Cossacks and the Americans.

The communication added that if it became necessary to form an allied inter-Cossack committee the Japanese would participate in it.

Col. Styer has permitted the inter-Cossack to be visited by their relatives and insurance company delegates inquiry committee.

Some time ago a large number of Cossacks under Gen. Kabanikov mutinied and fled into the American lines. They were disarmed and interned. The Japanese requested that the Cossacks be returned to their arms, accoutrements and horses to be given to the Japanese. Gen. Graves, however, refused to acquiesce.

**LORD SHAW HEADS LEAGUE.**

O. S. Straus Among Delegates to Conference.

By the Associated Press.

LONDON, March 11.—The conference of the League of Nations union opened at Westminster to-day and selected Lord Shaw as president. The delegates included Lord Shaw, chairman, and the committee sent to the Peace Conference by the American League to Enforce Peace.

M. Bourgeois, president of the French Society for a League of Nations, Dr. Fridtjof Nansen, Arctic explorer and one of the organizers of the Norse societies for a League of Nations, and Elliphrasio Venizelos, Prime Minister of Greece.

M. Bourgeois and M. Venizelos in the resolutions both deprecated the requirement of complete unanimity at first as likely to endanger the success of the League of Nations.

A resolution favoring the free exercise of religion submitted by the delegates from the American League to Enforce Peace, was adopted by the conference.

Regarding the practice of investing while saving, a customer writes: "I would like to say that no kind of saving appeals to me as does your Partial Payment Plan."

"It grows in interest like a game—one wishes to see how long ahead of time the first bond can be paid for, how soon one can begin on a second."

You can invest while you save. Send for Booklet B-19, "The Partial Payment Plan."

**TAXPAYER'S STATUS ON DEC. 31 DECIDES**

Treasury Ruling Eliminates All Fractional Exemptions.

**SAVES CLERICAL WORK**

Marital Standing on Last Day Determines Rate for Entire Year.

**Special Dispatch to THE SUN.**

WASHINGTON, March 11.—The Treasury has made a sudden switch in the income tax deduction allowed individuals for the support of dependents.

The income tax return forms and instructions, which are already out, provide that where taxpayers had dependent claims for only a portion of the year that one-twelfth of the exemption would be allowed for each month of support of such dependency.

Because of the added work that this meant and the difficulty of checking records the Treasury has changed the regulations and those on the forms do not hold.

**What New Ruling Is.**

Under the new ruling the status of the taxpayer on December 31 is determining. A man who was a wife on last day though he is but just married gets a \$1,000 exemption for his wife. On the other hand if a man's wife died late in December, made the return was determined for practically the entire year, no allowance is made because he had no wife on December 31.

The Treasury Department held up the working of the exemptions for some time to clear up all details. It was found with the split allowances, however, that tax payments were thereby out of scale for persons having an income around \$2,000 a year, who are the great majority among the taxpayers. Therefore after the forms were all out, it was determined to simplify the whole question by making the status of December 31 determining even though some apparent injustices are done.

**Treasury Has Problem.**

Even though the tax forms state differently, subdividing of personal or family exemptions allowed for fractional change in status during the year will not be permitted. Just what is to be done in the case of returns and payments already made the Treasury had not finally decided.

If married and living with wife (or husband) on the last day of the year the exemption allowed is \$2,000. Any taxpayer who though unmarried supported in his household on December 31 one or more relatives who were dependent upon him may claim the \$2,000 exemption.

Single person who married persons who were living apart on December 31 and who have dependents may claim only \$1,000 exemption.

Additional exemption of \$200 is allowed for each person who was dependent upon the taxpayer on December 31 if the dependent is under 18 years of age or is mentally or physically incapable of self-support.

**ONLY FOUR DAYS LEFT FOR INCOME TAXES**

Edwards Requests That Payments Be Sent by Mail

Collector Edwards likes to remind every one that counting to-day there are but four days left to file income tax returns and make the first quarterly payment. He urges the use of the mails rather than personal attempt to file the statements, stating that he expects the last hour rush will bulge his office out of shape.

To those who are weary with attempts to solve the income tax blank and fearful of dire things if they fail to get it straightened out properly, Collector Edwards said:

"A tentative or regular income tax return deposited in any post office on March 15 will protect the taxpayer from penalties and insure proper consideration of his return."

Clerks in the revenue office in the Custom House handled 5,000 personally presented tax returns yesterday, and one of them spent valuable minutes with a woman whose net income was 50 cents for the entire year. She then inquired if she might not make the payments quarterly, but finally repented and paid all four cents in a lump.

Collector Edwards called attention to the changed rules for fractional exemptions, stating that the status at the close of the taxable year now serves as a basis of exemption in relation to marriage