

THE SEMI-WEEKLY NEWS

The Great Country Paper of the West.

Issued Mondays and Thursdays and Contains All the Cream of the Daily and Saturday News.

INTEREST SHOWS BY CORPORATIONS Recently Imposed Excise Tax Draws Much Comment In Utah.

IMPOSSIBLE OF APPLICATION.

Accountants So Declare Law as Passed By Congress—Statements Due Under Big Penalty March 1.

Business firms, banks, insurance and mining companies, in fact, all forms of commercial activity in the form of corporations, are greatly interested in the blank forms which have been received this week from the office of the collector of internal revenue for the State of Utah. On them, some time during the next 60 days will be placed the information sought by Uncle Sam, which is to determine the amount of corporation tax which they are to pay to the government. This information, when it is sent to the office of the collector of internal revenue for the state, will then be transmitted to Washington. It will there be passed upon and recorded by the commissioner of internal revenue, who will file all the reports so that they may thereafter be accessible to the public. People will then know what Salt Lake's business firms are earning, or they may find out what the American Smelting & Refining company has been doing during the year in its life, as it were, of more than 400,000 corporations in the United States will thus be placed on exhibition at Washington, for the edification of the people of the United States, and for that matter, of the world. And the strange thing about it is that while the inner life of the corporations is made public, partnership concerns may pursue the even tenor of their way undisturbed by the new edict of the government which has raised such a hue and cry in the financial world.

PENALTY FOR DELINQUENTS. Although the work of mailing the blank forms to more than 6,000 corporations in the State of Utah was completed on Wednesday by the office staff of the internal revenue collector, it is possible that some may have been missed. The names of the firms were taken from the secretary of state's office, but should any firm be missed they would not be excused if they failed to report on the date set, which is March 1 at the latest, and the fine of \$1,000 for failure to comply with the law would be the penalty against them just the same as if they had received due notice. Ignorance of the law is no excuse, and if there are any corporations in the state which have failed to get the blanks referred to above, they had better notify the collector of internal revenue at once.

This law, which is designated an excise tax on corporations, stock companies, associations and insurance companies, was passed by Congress Aug. 5 of the present year. A 16-page pamphlet of regulations was issued from the commissioner's office, Washington, under date of Dec. 3, 1909. This booklet explained many of the details of the law so that officers of the corporations, as well as the accounting force, may know just what is required. In spite of the high authority which has made the edict which is filling the business men of the country with consternation and in some cases with indignation, many defects in the scheme are pointed out. Its legality and constitutionality are disputed and the expert accountants of the country boldly state that the provisions of the law violate all the accepted principles of sound accounting.

ACCOUNTANTS PROTEST. Prior to the passage of the law 12 firms of public accountants of New York city protested against the measure, and by taking the case to the Supreme court, secured a stay of its operation. Wickersham, stating among other things, the following: "We have formed the opinion that some of its provisions are absolutely impossible of application, and others violate all the accepted principles of sound accounting. They also say: "As accountants actively engaged in the audit and examination of a number of varied businesses and enterprises, we unhesitatingly state that the law is absolutely impossible of application."

The attorney-general, in answering the letter referred to, said: "Your further statement that the accountants are unhesitatingly saying that the law as framed is absolutely impossible of application, causes me very great surprise. My personal acquaintance with you and the number of the signers of the letter leads me to believe that you have underestimated your capacity. Certainly the statement of objections made in your letter is entirely insufficient to warrant the conclusions which you express."

PROTEST FROM UTAH. Speaking of this phase of the law yesterday J. W. Edmunds, the attorney who is a certified public accountant of Utah, said: "The commissioner of internal revenue has issued a modified form of the position taken by the attorney-general. In note A on the form to be filled by mercantile corporations, he states that the gross amount of income shall be ascertained by taking the inventories at the beginning and the end of the calendar year. It is noteworthy that the law itself contains not the slightest reference to any inventory, without which it is impossible for any mercantile corporation to accurately determine what its profits have been. Nor does the note referred to obviate the difficulty materially. It says: 'Inventory, or its equivalent, which shows the difference between the price received for goods sold and the cost of goods purchased during the year.' It is impossible for any mercantile corporation to ascertain this without taking into consideration the goods sold on credit, and which have not been paid for at the end of the calendar year. The specific objection which the accountants had against the law was that corporations are required to make a statement showing their receipts and disbursements for the calendar year, that a statement of receipts and disbursements only does not, and can not, disclose the true financial condition of any ordinary business corporation."

CORPORATIONS VEHEMENT. The protest from the accountants of New York and the objections from accountants all over the Union is, however, not a drop in the bucket as far as the strength is concerned to the opposition of the various corporate firms of the country, many of whom have a positive dislike to having all their business given away to their rivals, not to speak of paying a 1 per cent tax. There are some firms in Salt Lake City which have paid big dividends for years past,

whose profits are far in excess of those indicated by the dividends, and they do not want the public to know all these things. Then many firms do not want their competitors to know what they are doing in certain fields, as it might induce competition. Some of the small firms of the country urge this argument in regard to the law. A big concern which will reach out and crush out the lives of many smaller concerns, they say. Whether or not these fears and surmises are warranted, time alone will tell. There is, however, this fact about the law which works a hardship upon corporations as against private firms, or partnership concerns, and which is not covered by the law. The law only applies to corporations. The American Sugar and Refining company of New York, which has a company in Utah, the Utah-Archie Chemicals, its great competitor, are under no necessity of doing so. In this city there are several large private firms of the city in which the business firms, doing a big share of the business of the city, in which the owners, who will not have to make a report, or pay any tax. In addition to the injustice as regards the payment of the tax, there is also the fact that corporations will be open to the people, all private companies will have their business secrets protected as heretofore.

TENDENCY OF THE ACT. At first sight it might be thought that the tendency of this legislation would be to increase the number of partnerships and partnerships and partnerships. It is not to be compared in interest with the works in which she has before appeared. The story is dull, and except for the clever work of Mr. Hazzard, as the old musician, there is no one in the cast who specially distinguished herself or himself. However, she was mostly with the author of the piece, for he gives no opportunity for his lesser people, even the soldier lover, who plays opposite to the prima donna, having no chances. The chorus was the best feature of the support, and it did some charming work. The staging was beautiful, and the second act a dream of loveliness. Much of the orchestration is in Victor Herbert's best vein, and he gives his favorite instrument, the cello, some fine chances. An act without accompaniment, ought to be mentioned. "The Prima Donna" runs this afternoon and evening, and the house will no doubt be sold out in nearly every part, as it was last night.

RELIEF FOR DESTITUTE FAMILY. The family of William Thomas, which was found in destitute circumstances by Quarantine Officer Evans of the city board of health last Thursday, when he quarantined two of the children who were suffering from typhoid fever, was given assistance Friday by the county pauper department. A ton of coal and a supply of provisions were delivered at the house which brought great relief to them.

REMOVAL NOTICE. The Equitable Life Assurance Society has removed from the Judge building to 312-314 Newhouse Building.

FUNERAL OF SAMUEL SUDBURY. President Joseph F. Smith Among Speakers at the Services.

Yesterday afternoon at the Thirty-first ward, funeral services were held over Samuel Sudbury of 919 south Seventh East street, who died Tuesday morning at the age of 80 years. He was born in England 80 years ago. He came to Utah in 1853, driving an ox team across the plains. Surviving him are five sons and four daughters: F. W. Sudbury, Samuel C. Sudbury, and George W. Sudbury; Miss Lovinia Sudbury, Mrs. Clara Taylor, Mrs. Charles Peterson, all of Salt Lake, and Mrs. J. W. Paxman of New York.

THE RED SIGNS WITH THE BLACK HANDS AT COHN'S TELLS OF BARGAINS. Bargains galore from every store will set the town agog Monday. At Cohn's the January mark-down sale has begun. It is a real mark-down sale, not the ordinary reduction by comparison look like extortion. Every piece of goods in the house from top-floor to basement is to be sold at cost and below cost. Red signs with Black hands points out bargains to all. Why Cohn's should liberally sacrifice all goods at these unheard of prices is explained in their full page advertisement on page 15.

NEW LIBRARY BOOKS. The following twenty-two volumes will be added to the public library Monday morning, Jan. 3, 1910.

MISCELLANEOUS. Allingham—Ballad Book. Allingham—Polishes and Stains for Wood. Brown—Young Man's Affairs. Cleveland—Municipal Administration and Accounting. Cleveland—Railroad Promotion. Cowley, ed.—Wilford Woodruff, (reference). Hawkins—Mechanical Dictionary, (reference). Huntington—Poison Ivy and Sumach. Lava—Valor of Ignorance. McComb—Power of Self-Suggestion. Mason—Orchestral Instruments. Cleveland—Railroad Promotion. Cowley, ed.—Wilford Woodruff, (reference). Hawkins—Mechanical Dictionary, (reference). Huntington—Poison Ivy and Sumach. Lava—Valor of Ignorance. McComb—Power of Self-Suggestion. Mason—Orchestral Instruments.

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LADIES TAILOR. REMOVED TO 61 JUDGE BLDG. JOB Straka. Guarantee perfect fitting.

AMUSEMENTS

Theater—Fritzi Schief last night had one of the old-time glorious welcomes that any star of her popularity may rely on receiving, when she comes to us on an evening set apart by society for no excitement and carousal. A big success of the New York audience is always "out for the night," and after the theater will be found at restaurants or private residences ushering the old year out and the new one in. This same audience is always in hilarious mood to welcome the show. Last night was no exception, and everything went with favor. Fritzi Schief herself, who remains the essence of all that is trim, taut, natty and chic, bewildered as usual by her gowns, her dainty style of action, and her general grace. Her voice, light and bird-like, gives the impression of being never tired, and she never coming out as fully as it might; neither is her thrilling entirely agreeable, but she was so charming in all other respects, that the audience did not seem to hold that against her. "The Prima Donna" it cannot be compared in interest with the works in which she has before appeared. The story is dull, and except for the clever work of Mr. Hazzard, as the old musician, there is no one in the cast who specially distinguished herself or himself. However, she was mostly with the author of the piece, for he gives no opportunity for his lesser people, even the soldier lover, who plays opposite to the prima donna, having no chances. The chorus was the best feature of the support, and it did some charming work. The staging was beautiful, and the second act a dream of loveliness. Much of the orchestration is in Victor Herbert's best vein, and he gives his favorite instrument, the cello, some fine chances. An act without accompaniment, ought to be mentioned. "The Prima Donna" runs this afternoon and evening, and the house will no doubt be sold out in nearly every part, as it was last night.

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A NUMBER OF USED AUTOMOBILES at 1/2 to 2/3 original price, all in first class condition; terms if desired. Sharran Automobile Co., 45 South State.

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