

BRITISH SUFFER SEVERE REVERSE IN MESOPOTAMIA

Turks Claim to Have Driven English Troops Back Twenty Miles in the Kut-el-Amara Region—3,000 British Dead.

RUSSIANS WIN IN CAUCASUS

Turks Lose 50 Officers and 4,000 Men Made Prisoners—Other Theatres of War Comparatively Quiet—More Air Raids on Monastir.

London, Jan. 25.—If reports from Turkish headquarters coming by way of Berlin are exact, the British forces in Mesopotamia have suffered a somewhat severe reverse in their endeavor to reach the besieged town of Kut-el-Amara, in the Tigris river. Some twenty miles east of Kut-el-Amara, the Turks in counter attacks drove the British back several miles and the British left on the field about 3,000 dead. The Turkish losses are declared to have been comparatively slight.

It was after this fight, which lasted six hours, that General Aylmer is declared to have requested and obtained a truce of one day in order that the dead might be buried.

The British advancing from Monastir, on the Shatt al Hai river south of Kut-el-Amara, toward Korna also were compelled to retreat before a Turkish attack, says the report, leaving one hundred men dead.

The British reverse at the hands of the Turks, however, is somewhat offset by the Turkish losses in battles with the Russians in the neighborhood of Erzerum. A news agency dispatch from Petrograd asserts that apart from the casualties in actual battle the Turks lost 50 officers and four thousand men made prisoners, together with scores of machine guns and quantities of munitions captured.

Aside from the usual bombardments, mine operations and aeroplane raids, little fighting is going on in any of the other theatres of war. Vienna asserts there has been no resumption of hostilities in Montenegro. The King of the Montenegrins and his family have arrived at Lyons, France. The disarming of the Montenegrin army according to Austro-Hungarian reports is progressing without interruption and without resistance.

Allied airmen have again dropped bombs on Monastir and Gjevoval and a hundred persons are estimated to have been killed or wounded in the latter town. The Germans on their part have again attacked from the air Dunkirk, where five persons were killed and on the Aerodrome at Nancy and on factories in Baccarat.

While no battles of importance have been reported from the Russian front, Vienna says the Russians have shelled several sections of the Austrian front, and they are actively reconnoitering. Unofficially advised from Petrograd say the recent successes of the Russians have brought them to within less than three miles of the town of Pinsk in Volhynia.

AUTHORITIES SEIZE IMITATION BOOZE

State Laboratory Will Decide Whether Certain Brattleboro Liquor Is Counterfeit.

Brattleboro, Jan. 24.—The authorities across this afternoon a new form of booze distribution as a result. Emulo Pelligrino is held until Monday pending a report from the State laboratory as to the component parts of a variety of preparations he was offering for sale. Sheriff C. E. Mann seized about 40 two-ounce vials containing five varieties of contents. Pelligrino is offering them for sale and that a few drops in water would make whiskey. The label on one vial marked "whiskey" reads "dissolve this flavor in one-half quart of alcohol, one-half quart of water, one teaspoonful sugar." The label is marked "imitation flavor, artificially colored." All of the extracts require some portion of alcohol to be added.

FREIGHT CARS DERAILED

Breaking of Truck Caused Several Hours' Blocking of B. & L. Track.

Jericho, Jan. 24.—Traffic on the B. & L. railroad was tied up for several hours one of the trucks on a freight car broke and as it passed the switch some part of it caught, throwing the car directly across the track and derailing another. The passenger coach remained on the track and was not damaged. A wreck train arrived at ten o'clock, but it was noon before the track was cleared and traffic resumed.

Death of H. E. Merrill

Manchester Center, Jan. 24.—Henry E. Merrill, a former resident of Bridport and Middlebury, died at the home of his daughter, Mrs. Mabel M. Hemenway, here yesterday. He would have been 72 years old to-day. The remains will be taken to Middlebury Wednesday, arriving on the noon train and being taken that afternoon to Bridport for burial in the family lot.

ROOSEVELT'S TRIP

New York, Jan. 24.—Theodore Roosevelt will leave February 10 or 12 for an expedition for an absence of several weeks on the Leeward and Windward Islands of the West Indies. Mrs. Roosevelt will accompany him.

LATEST PROPOSALS IN LUSITANIA CASE ARE UNSATISFACTORY

United States Has Rejected Germany's Offers of Settlement Again, Being Determined to Hold the Imperial Government to "Strict Accountability" for Loss of 100 American Lives—Germany Will Probably Make Concessions.

Washington, Jan. 25.—The United States is understood to have rejected as being partially unsatisfactory Germany's latest proposal in the Lusitania case. Secretary Lansing, with the approval of President Wilson, is said to have so informed Count von Bernstorff, the German ambassador, during a conference late today at the state department.

The ambassador will confer again with the secretary tomorrow. It is understood he will then submit another confidential tentative proposal for a settlement, having embodied in it the requirements of the United States. After being considered by the President and Secretary Lansing the matter, unless present plans miscarry, will be transmitted to Berlin for the approval or disapproval of the German government. It is known whether the Berlin foreign office will assume a view which coincides with that of the administration.

It is considered probable that the ambassador may forward some recommendations with the tentative form of settlement which it is said will contain every point for which the United States has so long contended.

In many particulars the suggested form of agreement designed to conclude the controversy, which was submitted through the ambassador, is acceptable. It was stated by excellent authority, however, that the United States insists upon holding the German government to a "strict accountability" for the loss of more than one hundred American lives and desires that the Berlin government admit in effect that it is liable according to law for the lives of neutrals lost in the commission of an act against a vessel of the enemy.

From the sources usually well informed came the statement that Germany, in the proposal, had considered friendship for the United States to a greater extent than law in making such concessions as have been made. The administration was represented as taking the position that law also should be brought into consideration.

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PRESIDENT ASKS KITCHIN TO 'SPEED UP' LEGISLATION

Majority Leader Outlines Congressional Program for Next Few Months, Beginning with a Tariff Commission Bill.

NO NEW WATERWAY PROJECT

Military and Naval Committee Bills Will Have Precedence Over Revenue Measures—Shipping and Philippines Bills Will Attract Most Attention.

Washington, Jan. 25.—Action for greater congressional activity on the administration legislative program received impetus today when President Wilson asked Majority Leader Kitchin to "speed up" work on the House side of the Capitol, and made arrangements for discussing the subject with other leaders of both houses tomorrow.

Representative Kitchin gave assurances that there was no disposition on the part of the House to delay legislation.

The outstanding features of the legislative program for the next few months, as Mr. Kitchin foresees them, are: A tariff commission bill will be reported by the ways and means committee.

No revenue measure is likely to be reported until after the military and naval committee bring in their bill. This may be weeks or months.

No new waterways projects, and no new public building bills will be considered. An anti-dumping clause for the tariff law may be reported later.

In addition to these measures the shipping bill and the Philippines bill are expected by other congressional leaders to attract the most attention.

As a result of the decision of the supreme court upholding the income tax law, the President is studying now the problem of raising revenues for the government, particularly for the post-war program.

Senate committees contributed to the speeding up program today, reporting favorably on the water power leasing and postal saving deposit increase measures.

Senator Stone offered a new amendment to the bill which would authorize the President to enter into separate agreements for guaranteeing the sovereignty of the Philippines with such nations as might decline to come into a joint agreement as proposed in the pending Clarke amendment to promise independence within four years.

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FIRST REPUBLICAN SPEECH DELIVERED ON PREPAREDNESS

Minority Leader Mann Declares He Has Greater Fear of War with England Than with Germany.

INGOME TAX IS CONSTITUTIONAL

COURT DECIDES MORE REVENUE IN SIGHT

Amendments Being Prepared to Carry the Tax to Incomes Below \$3,000—Chance to Assess Great Private Fortunes to Help National Defense.

Washington, Jan. 25.—The income tax was declared constitutional today by the supreme court in a unanimous decision which swept aside every contention raised against it, and in the opinion of congressional leaders, opened the way for increasing the tax rate on great fortunes to help pay for national defense.

Proposals are pending in Congress to tax incomes of more than \$100,000 as high as 50 per cent. Leaders on all sides agree that out of the income which the decision today will give such proposals is likely to come a definite movement to levy on the revenues from great private fortunes for some of the millions the government must raise to carry out the army and navy increases.

"The Supreme Court's decision has absolutely unfettered the income tax as a source of revenue," said Representative Hull of Tennessee, author of the law. "All doubt is removed and Congress is left much freer to act. I believe Congress will take advantage of the opportunity to amend the law materially. Without any unusual or unjust charges it can be made to yield \$50,000,000 to \$100,000,000 a year, as against \$5,000,000 of \$50,000,000 at present."

Representative Hull is preparing amendments to carry the tax to incomes below \$3,000, and make graded increases in the surtaxes on incomes exceeding \$20,000 a year.

So far the problem of raising the revenue for national defense although approached from many angles, has not been carried toward any definite solution, because with the constitutionality of the income tax undecided, administration leaders were reluctant to place too much dependence on it.

In its decision the Supreme Court construed for the first time the sixteenth amendment to the constitution under which the tax is levied, and gave the broadest interpretation possible, rejecting suggestions to confine its scope to narrow limits.

The decision was announced by Chief Justice White, and was unanimous. It was rendered in the appeal of Frank R. Brushaber from the action of the New York federal court in refusing to enforce the Southern Pacific, of which Brushaber was a stockholder, from paying the tax. The case raised substantially every point involved in all the five income tax cases before the court, with the exception of the effect of the provision allowing mining corporations to make a five per cent. deduction annually from gross income for depletion of mines. This provision is regarded as being an amendment to the old corporation tax rather than a feature of the income tax.

The basic error of those who attacked the constitutionality of the tax, Chief Justice White held, was in regarding the sixteenth amendment as empowering the United States to levy a direct tax without apportionment among the States according to population. In substance, the court held that the sixteenth amendment had not empowered the federal government to levy a new tax, but that "the whole purpose of the amendment was to relieve all income taxes from a consideration of the source whence the income was derived."

Those opposing the tax had urged that the 16th amendment provided that income from "whatever source derived" should be taxed without regard to apportionment among the States.

They argued that the Underwood-Simmons income tax provision by reason of exemptions of certain incomes, from taxation had not come within the meaning of the amendment.

Chief Justice White said the power of the federal government to levy an income tax decision of 1895, he declared the court then recognized the fact that "taxation on income was in the nature of an excise entitled to be enforced as such, unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct taxation was adopted to prevent, in which case the duty would arise to disregard the form and consider the substance alone, and hence subject the tax to the regulation as to apportionment which otherwise, as an excise would not apply to it."

The court then decided, he added, that the effect of the tax on income from real estate was the same as if a direct tax had been levied on the real estate and that it was with a view of obviating such questions that the amendment had been adopted.

Inasmuch as the amendment had not conferred the power to levy an income tax, said the chief justice, it could not be interpreted as embracing limitations as to the nature and character of income to be taxed. "To consider it as such," he explained, "would be to authorize a progressive tax, he held, was irreconcilable with the purpose of the amendment. He explained, too, that the uniformity of excise taxes required by the constitution was geographical uniformity and not uniformity of application as to classes.

The chief justice further held that the tax did not violate the "due process" provision of the constitution by imposing a higher rate of taxation on incomes above \$20,000 than on those below that figure, or by other provisions.

According to last year's returns, there were 57,735 incomes subject to the new income tax. These included: One million dollars and more, 60; \$500,000, 114; \$400,000-\$500,000, 69; \$300,000, 100; \$250,000-\$400,000, 131; \$200,000, 250,000; \$150,000-\$200,000, 486; \$100,000, 319,000; 1,189.

If that apartment is good enough for a good tenant, to advertise it is to rent it.

How HE STOOD THE COLD. Representative Billy Wilson, who dwells in Chicago, found himself in the upper peninsula of Michigan doing some fishing and hunting. While there he had hired in order to have somebody around to talk to "Must get mighty all-fired cold up here in winter," remarked Wilson one morning. "Yes, it often gets away down to forty-five below zero," replied the native. "Don't see how you stand it," said the congressman. "Oh, I well, well, that's enterprising. And where do you go?" "Grand Rapids," said the guide. —Rochester Times.

ALL IN A TWINKLING. A lady who had just received an interesting bit of news said to her little daughter: "Marjorie, dear, auntie has a new baby, and now mamma is the baby's aunt, papa is the baby's uncle, and I am her little cousin."

"Well," said Marjorie, wonderingly, "wasn't that arranged quick?" —Boston Transcript.

BETWEEN TWO FIRES. "I educated one of my boys to be a doctor, and the other a lawyer," said Father Corcoran. "You should be very proud of them," announced his visitors. "That seems like an excellent arrangement." "I don't know about that," remarked the aged agriculturist. "It looks as though it was going to break up the family. I got run into by a locomotive, and one of 'em wants to cure me, and the other wants me to go home, so I can sue for damages." —Ladies' Home Journal.

THE RIBBER FIRST BISCUIT. "Ladies, what are you going to make?" "Some biscuit." "But why have you brought out the fashion plates as well as the cook book?" "Well, I'm a little green at this. Do you make biscuit from a receipt or a pattern?" —Judge.

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