

LODGE, IF ELECTED, TO NAME COOLIDGE

Senator and Associates Unpledged, but Favor Governor for President.

PRIMARIES TO-MORROW

Senator Walsh Urges Democrats to Vote Against Unrestricted Peace Treaty.

BOSTON, April 25.—None of the candidates for delegates at large to the Republican and Democratic national conventions will appear on the ballot at the Massachusetts primaries on Tuesday next as pledged to vote for any particular man for the Presidential nomination.

Four of the Republican candidates are running as a group, although under the law they must be voted for separately. They are Senator Henry Cabot Lodge, Speaker Frederick H. Gillett of the House of Representatives, former Senator W. Murray Crane and Edward A. Thurston, former chairman of the Republican State Committee.

On the Democratic ticket the regular state is composed of Senator David I. Walsh, Richard H. Long, twice Democratic nominee for Governor; District Attorney Joseph C. Belletier and Daniel F. Doherty.

There are numerous contests for district delegates in both parties. Senator Walsh has appealed to the Democratic voters to show by their choice of delegates that they oppose unqualified ratification of the peace treaty.

WILL BOLT BRYAN TO SUPPORT HITCHCOCK

Nebraska Delegate at Large Explains Situation.

There has never been any doubt about Mr. Hitchcock getting the vote of the Nebraska delegation at San Francisco. I will support Mr. Hitchcock," said Mr. Stephens.

But Mr. Stephens will resist the attempt to commit the Democrats to a fight with and over programs. He opposes Bryan's government ownership of railroads plan, and stands with President Wilson and Senator Hitchcock on the treaty of peace.

WOULD CUT TAXES ON BRAIN AND BRAWN

McAdoo for Making Idle Investors Pay a Higher Rate.

WASHINGTON, April 25.—Replying as "A Private Citizen" to the questionnaire issued to all candidates for Presidential nominations by the National Board of Farm Organizations William G. McAdoo outlined to-night his position on various matters being agitated in the pre-convention campaign.

sweat of their brows and with their brains shall not be required to pay as heavy taxes as those who live in idleness and draw incomes from safe investments.

"A distinction should be made," said he, "between earned and unearned income." He declared himself opposed to all tax free bonds.

After a two year period of private ownership the railroads failed to function properly, Mr. McAdoo said, he would favor reopening the railroad question. He declared for a "fair trial" of the new railroad law, but admitted it "cannot settle the railroad problem because it does not reach fundamentals."

PROCTER SEES WOOD, SAYS HE'S CHAIRMAN

Asserts Hitchcock Has No Official Capacity.

"You can say this—that William C. Procter is the chairman of Gen. Wood's campaign committee for the entire United States." That was the statement Col. Procter made in Chicago last night, after a long conference with Gen. Wood on the controversy as to whether he or Frank M. Hitchcock shall have supreme control of the practical side of the campaign.

"Mr. Hitchcock bears no official capacity on the committee," Col. Procter added. "That is now matters stand now. Just what might happen in the near future none of us know."

It appears, therefore, that the controversy still stands without decision. Another dispatch from Chicago stated that Mr. Hitchcock had been expected there so that both sides might be represented, but that he failed to arrive. Mr. Hitchcock could not be found either in his headquarters or his residence here last night.

Although Gen. Wood refused to discuss the reported lack of harmony among his campaign directors, a telegram to the Wood Eastern headquarters from the Chicago headquarters yesterday quoted Gen. Wood as saying the story of a split is without foundation and the fabrication of enemies of his.

On the Democratic ticket the regular state is composed of Senator David I. Walsh, Richard H. Long, twice Democratic nominee for Governor; District Attorney Joseph C. Belletier and Daniel F. Doherty.

There are numerous contests for district delegates in both parties. Senator Walsh has appealed to the Democratic voters to show by their choice of delegates that they oppose unqualified ratification of the peace treaty.

53 CTS. ON \$100 PAID TO COLLECT U. S. TAXES

Higher Ratio in the Future Because of Prohibition.

WASHINGTON, April 25.—It cost the Government only about one-half of one per cent to collect all of its internal revenue taxes during the fiscal year 1919.

Figures on the cost of collection of the war, income and other taxes were made public by the Internal Revenue Bureau to-day in answer to reports that a great proportion of the taxes collected were expended in the collection costs.

The actual ratio, it is stated, is 53 cents on each \$100. The ratio will increase this year, however, with prohibition enforcement greatly enlarging the non-revenue producing activities of the Revenue Bureau.

Of the total collections for the fiscal year 1919, the statement says, "2,500,783,902.70 were in income and excess profits taxes. The ratio of 53 cents expenditure for every \$100 collected includes not only the cost of collection of this sum, but of all other revenue, part of which, such as the child labor tax, is not expected to be commensurate with the cost of administration—as well as the cost of operation of the many non-revenue functions the bureau is called upon to perform.

ALABAMA INCOME TAX BILL INVALID

Special Legislature Must Provide for Revenues.

MOBILE, Ala., April 25.—The income tax bill of Alabama has been declared unconstitutional by the State Supreme Court, according to a message from Montgomery. The law was declared unconstitutional by Circuit Judge B. M. Miller of the Fourth Alabama Circuit Court, and it is now upheld. It means that thousands of dollars will be taken from the State Treasury.

According to rumor, Gov. Kirby will have to call an extra session of the Alabama Legislature to provide new machinery for collecting revenue.

Five States to Elect Delegates To-morrow

ONE HUNDRED AND THIRTY-THREE delegates to the Republican national convention, about one-seventh of the entire number, will be elected to-morrow.

Ohio will elect 48 delegates at a direct primary. The fight is between Wood and Harding.

Massachusetts will elect 35 in direct primaries. The fight is between Wood and Coolidge.

New Jersey will elect 28 in a direct and preferential primary. The fight is between Wood and Johnson.

Washington will elect 14 at a State convention in Bellingham. The contest is between Senator Miles Poindeexter and Wood.

Idaho will elect 8 at a State convention at Coeur d'Alene. The test for control is between Senator William E. Borah and the Wood forces.

FIVE STATES WILL DECIDE WOOD'S FATE

Continued from First Page.

son are the only contenders for the preference. Wood has a complete slate of delegates pledged to him.

Senator Johnson has candidates for two delegates at large and has asked his supporters to vote for Senators Walter E. Edge and Joseph S. Freylinghuysen, who are running for the "Big Four" without pledge. Johnson has candidates for district delegates in all except three of the twelve Congress districts.

The two big issues in the New Jersey campaign have been prohibition and control of the Republican State organization. The Wood managers, who have been playing him as an advocate of prohibition and the Eighteenth Amendment in New Jersey have represented him as having most liberal ideas on the subject.

On the other hand there has been circulated the information that Senator Johnson voted for the Eighteenth Amendment and also for the Volstead enforcement act. The Wood managers say they have not been responsible for this, but they were not at all displeased at the effect it has had in a State which is strongly wet, as shown by the election of a wet governor, a Democrat, although the Republicans carried the State Legislature.

The Wood managers at the Hotel Imperial say they will capture the entire twenty-eight delegates in New Jersey. The Johnson people say that their candidate will surely carry the Presidential preference vote, as he did in Michigan, Nebraska and North Dakota, and that this will carry with it the votes of the delegation in Chicago.

Advices from Washington are that the Wood propaganda has not gone well, and that Senator Poindeexter is certain of an endorsement at the State convention. At headquarters here it was stated last night that they would be satisfied with second choice position.

They are confident enough at the Wood headquarters to claim the eight votes of Idaho, with the gentle proviso that "if Borah wins all the delegates" Wood will be second choice.

On Wednesday Arkansas elects thirteen delegates at a State convention in Little Rock. There are no claims there for Wood. Advices here are that the delegation may be split, eleven for Gov. Lowden and two for Wood.

GARRANZA TO CRUSH UPRISING IN SONORA

Prepares to Send Armies Against Rebellious State From All Sides.

WAR OFFICE IS CONFIDENT

Gens. Obregon and Hill, Who Are in Flight, Likely to Face Drumhead Court-Martial.

By the Associated Press.

MEXICO CITY, April 25.—The developments of the last two weeks resulting from the Sonora revolutionary activities show that the central Government is preparing to encircle the rebellious State with a steel ring, meanwhile crushing sporadic outbreaks in other parts of the republic with a strong hand.

A summary of the seditious activities in various sections of the republic since the northern State broke with the Carranza Administration, together with the results of the Government's military measures, has been issued by War Department officials, two weeks after the open break between the rebels and the central Government, and cited as proof that the Government's official statement characterizing the Sonora outbreak as merely local is well founded.

The long list of professions of adhesion to the central Government from virtually every State Executive and military leader, except those who have openly joined the Sonora revolutionists would seem to indicate that the republic as a whole is solidly supporting the present Government.

Aside from the Sonora State government, only two State executives have repudiated the present administration, these being Gen. Enrique Estrada, in the State of Zacatecas, and Pascual Ortiz Rubio, in the State of Michoacan. Both of these executives, however, have failed to attract following and are being pursued by loyal forces.

Estrada Cited for Treason.

The State Legislature in Zacatecas has repudiated the attitude of Estrada and cited him for treason, while the Michoacan Legislature has unseated Ortiz Rubio and named Primo Serranin Merdian as his successor.

The situation in Sinaloa is considered non-relative to the rebellious activities, as Gen. Ramon Turbe, Governor of that State, has protested his loyalty and is using what forces are available to check the increasing incursions of the Sonora troops into Sinaloa until reinforcements can reach him.

The present whereabouts of Gen. Alvaro Obregon, the former War Minister, who is slated for the Presidency of Mexico by the Sonora rebels, and Gen. Benjamin Hill, his campaign leader, is uncertain, the official war office statements failing to locate them.

The general belief is that both rebel leaders, who left Mexico City two weeks ago upon receipt of reliable advices that Sonora had rebelled, fled toward the Pacific coast by way of Michoacan. Apparently Gen. Hill remained behind Obregon, for the purpose of recruiting if possible the scattered bands of Zapatistas in Morelos. Nothing is feared from this scheme, as the Mexico City revolution numbers about ten thousand men.

The support of Obregon is moving toward Sonora by way of Michoacan and Guerrero is given support by the fact that the Government of Ortiz Rubio left Morelia, capital of the State of

Michoacan, at the head of a small force about the time Obregon arrived in that district.

The crushing defeat inflicted April 21 upon the rebellious forces headed by Gen. Arnulf Gomez, which attacked the Tuxpan oil center, eliminated the only danger to the central Government outside of Sonora, according to the War Department.

The arrival at Mexico city of Gen. Maycotte, expected within a few days, is believed will clear up the situation in the State of Guerrero, where press reports assert Maycotte's troops followed Col. Francisco Figueroa, Governor of that State, in rebellion.

Will Not Delay Elections.

While the political situation has been driven entirely into the background by the Sonora revolt the attitude assumed by the Presidential candidates has been the subject of congratulatory editorials by the newspapers supporting the Government.

Both Ignacio Bonillas, who is a native of Sonora, and Gen. Pablo Gonzalez have denounced Sonora's action and reiterated their loyalty to the constituted Government. Neither has announced his withdrawal from the Presidential race, but unconfirmed reports after the Gonzalez-Carranza conference were to the effect that Gonzalez was about to accept the portfolio of War Minister and take the field at the head of a strong army.

Apparently there will be no postponement of the Presidential elections, set for July. The Sonora State Legislature recently proposed to the Carranza Administration that the elections be postponed, but the latter has failed to take action. Luis Cabrera, Secretary of the Treasury, has been quoted as stating that a postponement at this time is inadvisable.

What the Government's plans are for the military conquest of Sonora have not been divulged. Gen. Manuel Dieguez at Sonora under the direct orders of President Carranza, who has been commander-in-chief of the Mexican forces for more than a year, a Gen. Candido Aguilar, who has been recalled into active service, is at Vera Cruz organizing a strong column.

While the belief is that the Government will bring about the subjugation of Sonora by forces advancing from Casas Grandes, Chihuahua, another army by way of Sinaloa, and by sea by falling upon the coast from the Gulf regarding the possibility of an attack from the north.

The War Department, according to the published statement, still considers Obregon and his chief supporter, Gen. Benjamin Hill, as belonging to the military forces, which brings them within the scope of a drumhead and court-martial charges of rebellion and treason and makes the death sentence possible.

MEXICAN REBELS AIM AT BORDER CONTROL

Seek to Shut Off Carranza From United States.

Special to THE SUN AND NEW YORK HERALD.

WASHINGTON, April 25.—The details of the present attack upon the Carranza regime in Mexico is expected to come within a few days. Information received in Washington shows that the rebel forces are planning a drive upon all the border ports of entry between Mexico and the United States, and if their plans are successful, Carranza will soon be shut off from communication with this country except by sea. The accomplishment of this plan will be of importance to the rebel forces, as it will give them access to arms and munitions which may be smuggled in and will also give them absolute command of the customs revenues and finance their movement.

Press dispatches tell of Gen. Gonzalez making a drive at Matamoros, and it is confidently expected this will be followed by later developments along the same line. The ports of Agua Prieta, Nogales and Naco are already in the hands of the rebel forces.

The gravity of this situation is recognized by the Carranza Government and is responsible for the vigorous protests made by Carranza against recognition by Washington of the de facto Government in charge of the ports of entry already captured. The United States will adhere to its policy of recognizing whatever de facto Government is in charge of the custom houses, so far as commercial dealings with the people across the border are concerned.

It is also reported in Washington that Carranza influences at work in Guatemala stirring up trouble for America by urging the successful revolutionary government to execute Cabrera, the deposed dictator. The argument advanced is that Cabrera was too friendly to America and that Mexican influence should now take the place of American advice.

GUAYMAS CAPTURED WITHOUT FIRING SHOT

Los Angeles, April 25.—The City of Guaymas, Sonora, on the Gulf of California, was captured April 12 without a shot being fired, by 5,000 Sonora State troops commanded by Gen. Angel Flores, according to Capt. N. K. Jacobson of the Gulf Mail steamship Nebahem, which arrived here to-day.

According to Capt. Jacobson the Carranza forces in Guaymas made no attempt at defense and the custom house, railroads and warehouses containing large quantities of foodstuffs were immediately commandeered by the Sonora force.

Capt. Jacobson said Gen. Flores on the afternoon of April 13 made up several trainloads of troops and sent them in the direction of Topolobampo, which later was said to have been captured.

United States warships have been sent to several Mexican Pacific ports, including Topolobampo.

CONCLUDING SESSIONS OF THE SENSATIONAL TOLENTINO COLLECTION

TO BE SOLD AT UNRESTRICTED PUBLIC SALE This (Monday) Afternoon at 2:30 o'Clock

At the American Art Galleries Madison Square South, New York Including the Beautiful Old Velvets and Embroideries, Brocades in quantities suitable for Wall Covering; Rare Rugs and the Grand Tapestries.

TO-NIGHT AT 8:30 O'CLOCK In the Grand Ballroom of THE HOTEL PLAZA Fifth Avenue, 58th to 59th Street

(Admission by Card to be had free of the Managers)

The Beautiful Ancient Stuccos and Terra Cottas by Donatello, Della Robbia and other Great Masters; Primitives and other Rare Paintings.

AND TO-MORROW (TUESDAY) AT 2:30 O'CLOCK CONCLUDING SESSION

At the American Art Galleries Ancient Carved Wood Statues, Stucco and Terra Cotta Bas-reliefs, Paintings of the 14th, 15th and 18th Centuries, Ancient Greek and Roman Marbles, Porphyry Columns, Extraordinary Carved Stone and Iron Well-Head, Marble Doorways, Elaborately Carved Stone Mantels, and Numerous Objects which have recently arrived and not described in the Catalogue of Sale.

ON FREE VIEW 9 A. M. UNTIL NOON

The Sale Will Be Conducted by Mr. THOMAS E. KIRBY and his assistants, of the AMERICAN ART ASSOCIATION, Managers

Madison Sq. South, Entrance 6 E. 53d Street, New York.

STYLE plus wearing quality equals a perfect suit. But Mabie tailored-to-order suits add a bonus—of solid comfort!

Eighty-Five to One Hundred Twenty-Five Dollars.

Prompt delivery. Unnecessary repairs eliminated.

MABIE 553 FIFTH AVENUE

Special to THE SUN AND NEW YORK HERALD.

WASHINGTON, April 25.—The details of the present attack upon the Carranza regime in Mexico is expected to come within a few days. Information received in Washington shows that the rebel forces are planning a drive upon all the border ports of entry between Mexico and the United States, and if their plans are successful, Carranza will soon be shut off from communication with this country except by sea. The accomplishment of this plan will be of importance to the rebel forces, as it will give them access to arms and munitions which may be smuggled in and will also give them absolute command of the customs revenues and finance their movement.

Advertisement for The United Electric Light and Power Co. featuring an illustration of a horse-drawn carriage and text: 'There was a time when horse drawn conveyances satisfied our requirements. But today they don't any more than do unwired houses and apartments that lack electric service.'

Advertisement for Franklin Simon & Co. featuring an illustration of a woman in a suit and text: 'THE SUIT ULTIMATE The Suit for the Approaching Season SO NEW THAT ITS STYLE IS PROPHECIC SO SMART THAT ITS FAVOR IS ASSURED NOT the suit that is being worn, but the suit that will be worn where smartest fashions are seen.'

Advertisement for Coty's and Houbigant's Perfumes, Toilet Waters and Face Powders. Text: 'Coty's and Houbigant's Perfumes, Toilet Waters and Face Powders At Reduced Prices An additional importation of these choice Perfumes and Powders enables us to continue the Sale.'