

# YORKVILLE ENQUIRER.

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NO. 24

## VIEWS AND INTERVIEWS

Brief Local Paragraphs of More or Less Interest.

### PICKED UP BY ENQUIRER REPORTERS

Stories Concerning Folks and Things Some of Which You Know and Some You Don't Know—Condensed For Quick Reading.

"I saw a couple of wild geese flying west of Yorkville and in a northerly direction Sunday night," said one this morning. "It was Sunday night and I was fording towards Sharon when just after crossing the 'Overhead' bridge out of Yorkville I noticed the geese. They were flying low and were easily to be distinguished."

#### Fertilizer Moving.

"Well," observed a wag as he noticed a wagonload of fertilizer going out of Yorkville into the country the other day, "there is that old familiar fertilizer smell. Mighty late this year and I notice that there is a long time between smells. I've been here a long time and there is less of it this year than in many a year."

#### Few Tax Payments.

Tax payments are coming into the office of the county treasurer very slowly since the time for the payment of taxes was extended and officials of the treasurer's office do not expect any great push of work until the few days just preceding the expiration of the time for payment. Only a few receipts are being issued daily and some days none at all are issued.

#### Affecting the Schools.

"Some of the school districts are getting pretty short of funds because of the fact that so few people are paying their taxes," remarked Superintendent of Education John E. Carroll the other day. "The situation is really becoming serious and at the present rate it will only be a short while until some of the districts are without funds at all."

#### Business Picking Up.

"Business in marriage licenses has been picking up here of late," observed Probate Judge J. L. Houston the other day. "It is just like any other business to a great extent," the judge went on to say. "It kind of comes by fits and starts. Some weeks there are a good many licenses issued and then again the business drops. Hard times doesn't interfere with the marrying business for long."

#### Catch Lot of Carp.

"Went, sailing in the big creeks just off Catawba river up in Bethel township Tuesday," said Wednesday Mr. Tom J. Nichols, well known citizen of York No. 6. "We had pretty good luck. Caught about 70 pounds of fish, most of them carp. Some weighed around ten pounds each." Mr. Nichols is about 72 years of age; but cold water and the strenuous work of fishing holds no terrors for him. He likes it just as well as he did fifty years ago.

#### Giving Him Instructions.

Some fellow from Wallula, who is in Oconee county, wrote a Yorkville citizen the other day, asking to know if there was a veterinarian practicing here. He wanted to know right away. The Yorkville man replied: "There is one in Yorkville and a good one too and there are others in towns close around. By the way, for your information and future practice I would inform you that in this section of the state it is customary for one who asks information of another, to enclose stamped envelope for reply. The custom evidently hasn't reached your section, but you might inaugurate it with this tip."

#### Fads, Fashion and Foolishness.

"If you want to print this, all right; but please don't print my name," said a man who handed Views and Interviews four sheets of paper containing this verse Wednesday morning:  
Oh, how good folks lament the change  
From fashion into folly.  
We used to have our clothes to fit;  
But now they squeeze, by golly.

Men call themselves free agent here;  
And wear the title sadly.  
They're not allowed to make a bow,  
They're trampled down so badly.

They once could dress in decent clothes;  
And wore what they called coats.  
But now they are split up so high,  
Cold weather gets their coats.

Girls' skirts, like cur-dogs, now bewail  
The loss of members "justly" theirs.  
For what we used to term skirt-tails,  
The tyrant fashion, meanly parts.

They used to hide their spindle shanks,  
Compels them to adopt the skirts.  
That show their small dimensions.

They used to think it very rude  
To ride astride a goodly tub.  
But now they can go almost anywhere,  
And none of them ever grumble.

But if the time should come again,  
When we will all be free  
To sit or stand or move at will  
We'll have a jubilee.

Then all good folks cannot deride  
Our want of ease and grace,  
We'll take our places anywhere  
Without a sheepish face.

#### Jog On, Jehosaphat.

(W. H. Stark, in the Manufacturers' Record).  
Road gets rougher every mile; (Cluck)  
Jog on, Jehosaphat, an' show some style.  
Mule's gone lame an' the hens won't lay;  
Corn's way down an' wheat don't pay;  
Hogs no better steers too cheap;  
Cows quit milkin' an' can't keep;  
Cats all humped, spuds all frozen;  
Fruit crop's busted, wind still blows;  
Sheep scum pany, an' I'll be durned.

Rye field's flooded, an' the haystack's burned.

Looks some gloomy, I'll admit—

(Cluck).  
Jog on, Jehosaphat, we ain't down yet.

Corn's in high an' crops in low;  
Tail rates doubled, got no show;  
Money's tighter, morals looser;  
Bound to git us—what's the use!  
Sun's not shinin' as it should;  
Moon ain't lightin' like it could;  
Air seems heavy, water punk;  
Tests yer mettle; shows yer spunk;  
No use stoppin' to debate—(Cluck)  
Jog on, Jehosaphat, it's gettin' late.

Wheels all wobble; axle's bent;  
Dashboard's broken, top all rent;  
One shaft's splintered, other sags;  
Seat's all busted, end-gate drags;  
Mule hang t'gether—believe it will;  
Careful drivin' make it still;  
Trot—gosh ding yo—that's the stuff,  
Old trap's movin' right good speed—  
(Cluck) Jog on, Jehosaphat,  
You're some steed.

Road's smoothed out 'til it don't seem true—(Cluck)  
Jog on, Jehosaphat, you pulled us through.

### WORST IS OVER.

According to James H. Craig, State Bank Examiner.

"There never was a time in the history of South Carolina when there was greater need for the solid business men of the state to keep their heads, look ahead with optimism and help each other than at present," said State Bank Examiner James H. Craig, in an interview with August Kohn, Columbia newspaper man. If folks will only keep their heads level and work together the financial situation will readjust itself, is his firm conviction. Other and neighboring states have within the past few months had scores of bank failures, and perhaps no state has had more failures than South Carolina. Conditions in this state have been largely the same as in other cotton-growing states.

Mr. Craig thinks the worst is now over, as the banks and people have an appreciation of real conditions and that prospective borrowers appreciate that when some banks advise that they are not making new loans that does not mean trouble. Mr. Craig thinks the readjustment is in sight and has great hopes of the undertaking that Governor Cooper and former Governor Manning have in mind with Mr. Baruch to bring new money into the state on a strictly business basis.

Mr. Craig has been in the bank examiner's department for seven years, first in actual charge. Deflation, as it is called, came all of a sudden and folks got panicky and his chief undertaking has been to keep things in good shape. The record of only three failures in a year's time in this section, is the highest test of results. The most effective work of Mr. Craig has been in nursing back to real life and usefulness sick chickens. Sometimes this sickness has been imaginary—stage fright, so to speak—but after it has been by persuasion or even coercion that he has made some officials realize their obligations and rehabilitate the banks. In some few instances consolidations or community bank help has been used, but always the central idea has been to keep the banks going, serve the communities and work things out. In only one bank in the state during the past year does Mr. Craig think the depositors will actually lose deposits, and with 300 active and going state banks in these days of "deflation," that means more than anything else, perhaps, is careful nursing and the extension of optimism, because unless there be confidence the banks of South Carolina, national as well as state, are in good shape. The state banks now have actual resources of about two hundred million dollars. This does not include the large national banking institutions.

Mr. Craig visits every part of the state and he is satisfied there is a better understanding of real conditions and that things will move along more normally because of this realization that there has got to be a spirit of toleration and cooperation. With fresh money coming into this state with which to finance cotton and close sailing Mr. Craig sees no reason why conditions should not actually improve.

### AGED WOMAN

Ricks Life to Save That of Negro Girl.

Mrs. Pauline Dennis, seventy years old, of 40 West North avenue risked her life early Monday afternoon in an effort to save Minnie Gohar, a negro maid whose clothing had caught fire from an exploded kerosene can.

Mrs. Dennis was in the front yard of her home at the time of the accident. Attracted by the screams of the maid, she rushed to the rear of the house, and with great presence of mind threw the woman upon a cot and smothered the flames. The maid was taken to Grady hospital, but died at 8 o'clock Monday night.

The maid was working in the kitchen at the time of the accident. She had been heating irons over a charcoal brazier, and poured oil upon the coals in order to increase the heat. The can exploded in her hand and the flaming oil ignited her clothing.

She screamed and ran through the hall, passing little Mary Trammell, granddaughter of Mrs. Dennis. The little girl tried to beat out the flames, but burned herself and then ran to the kitchen to draw water to put out the blaze. Meanwhile Mrs. Dennis ran into the house, threw the woman upon a cot and smothered the fire with a blanket.

The injured woman was placed in an automobile and taken to Grady hospital, but died six hours later from the horrible burns she had received.

## THE NEWS OF ROCK HILL

Cotton Storage Charges to Farmers Have Been Reduced.

### FRANK ROACH GUARDS INSPECTED

City Will Be Rid of Rats—Well Known Woman Dies Suddenly—Other News and Notes of Metropolis of York County.

(By a Staff Correspondent).

Rock Hill, March 24.—Cotton storage rates in Rock Hill are coming down. As a matter of fact, they have already come down. At a meeting of farmers held in the Chamber of Commerce hall here last Saturday afternoon, the matter was taken up for discussion. It was made plain that the warehousemen are charging the same rate for storage on cotton now that they charged when cotton was selling for 40 cents a pound. A committee was appointed to see the warehousemen. The committee did, with the result that one of the warehouse companies immediately announced a reduction of from 40 cents to 30 cents per bale per month. The others will fall into line. It is estimated that there are in the neighborhood of 15,000 bales of cotton in storage here.

#### Company Passes Inspection.

Company I, the Frank Roach Guards of Rock Hill, passed a good inspection at the armory Monday night when lined up before Major Ristine of North Carolina who is making the Federal inspection in South Carolina. There were 91 men present for inspection in addition to the officers. There are 93 enlisted men on the company roll. A supper was served by the business woman's circle of the First Presbyterian church, following the inspection. Short talks were made by Major Ristine, Major Glenn of Columbia, Col. T. B. Spratt of Fort Mill, T. A. Moore, John G. Barnwell, J. T. Pain, O. K. Williams, John G. Barnwell, Major Lindsay McRadden and Rev. W. E. McCord. Capt. James C. Dozier presided.

#### May Go to Liverpool.

President J. B. Johnson of the York county branch of the American Cotton association, is undecided whether or not to attend the World's Cotton Conference in Liverpool, June 13-23. He recently received his commission from President J. S. Wannamaker of the American Cotton association, as a delegate to the conference.

#### To Rid the Town of Rats.

While the famous Pied Piper of Hamelin is not coming to do it, a campaign is being inaugurated here to rid the city of rats. Such a campaign is needed badly, according to those in position to know because the rat population is great and the damage that they do totals a big sum in the course of a year.

#### Death of Former Rock Hillian.

Information was received in Rock Hill, Monday of the death in Atlanta, Ga., of James A. Giles, who until about fifteen years ago was a resident of Rock Hill. The deceased is survived by his widow and four children.

#### Expecting Good Baseball Team.

Rock Hill Hi expects to put out a good baseball team this spring and already there are about thirty candidates out for the nine places on the team to be filled. It is announced that Luke Rivers, well known semi-pro has been engaged as coach. Luke can be depended upon to bring out all that is in the boys and he is going to do just that. A heavy schedule of games will be arranged by the business manager of the team.

#### Mrs. George Anderson Dead.

Mrs. George B. Anderson, 68, a well known and highly esteemed lady of Rock Hill, died Wednesday morning about 11:30 on a train en route from Charlotte. She was coming to her home in Rock Hill from Gulfport, Miss., where accompanied by her daughter she had been spending the winter. The deceased has been a resident of Rock Hill about 25 years, coming here about the time Winthrop College was established. She was a native of Spartanburg county, the daughter of the late Capt. David Anderson of Spartanburg county. She is survived by her husband, Geo. B. Anderson, a son J. P. Anderson of Birmingham, Ala., and three daughters, Mrs. W. A. Douglas and Misses Helen and Emma Anderson of Rock Hill. Interment was in Laurelwood cemetery here this afternoon.

#### Winthrop Not Treated Fairly.

Dr. D. B. Johnson president of Winthrop College, who was the principal speaker at the joint luncheon of the Kiwanis and Rotary Clubs here Tuesday declared that Winthrop did not receive a fair deal at the hands of the recent South Carolina general assembly. The general assembly he charged failed to provide funds for the college that are absolutely essential to its welfare and progress.

Although Winthrop's property is valued at \$2,255,000 according to figures presented by the college president, the entire investment of the state since the college was established has been only \$631,117. The balance of the sum has been secured from other sources. He appealed to the Kiwanis and Rotarians and to friends of education generally to rally to the support of Winthrop.

### BUFFALOES WENT QU CK.

Lo's of Peep's Wanted Animals Offered by Forest Service.

The forestry service asked recently

if anybody wanted a buffalo, having a score on hand to dispose of. Apparently the answer was "everybody doe," for the service has been deluged with requests. One little girl sent a two cent stamp, expecting a baby buffalo by return mail for her backyard zoo. A farmer with 160 acres and five children, wanted a family playfellow. Stock men wanted to try cross breeding.

Wild west shows rushed in applications by mail and telegraph and the supply was quickly exhausted despite the warning that a lusty bull buffalo eats two tons of hay a year.

### FIXING NITRATE PRICES

Association of Chile Will Guarantee Its Figures.

(Consul Dana G. Munro, Valparaiso.)

At a special session of the directorate of the Nitrate Association, held on January 26, 1921, the prices of nitrate for May and June were set at 17s., the figure now ruling for April. The directorate also announced that it would guarantee the prices for the first 10 months of the coming nitrate year from July 1, 1921, to March 31, 1922—would not be less than 14s per Spanish quintal (1 quintal=101.4 pounds). Definite prices will be fixed in May or June of this year.

The maintenance of the present high prices during the last two months of the nitrate year will virtually make impossible any sales by the association for delivery within that period. The association apparently intends to make no serious effort to effect further sales for the current year. A large part of this year's exports is still unconsumed and will be left on the hands of the dealers in Europe and the United States. The maintenance of the April price through May and June, and the announcement that the price for the ten months after July 1 would not be less than 14s, was intended to protect the interests of these dealers, who have purchased their stocks at the high prices fixed by the association for this year, and also to give the banks financing the purchases definite assurance which would enable them to continue their assistance to the trade.

The decision of the association is on the whole regarded as wise, in view of the close connection between the interests of the producers and those of the large distributors. The disorganization of the market by the sale of nitrate at low prices when there were in existence large stocks purchased at much higher prices would react unfavorably upon the entire industry. On the other hand the fear has been expressed that the maintenance of comparatively high prices might stimulate the competition of other fertilizers and curtail the consumption of Chilean nitrate. The current price is at least 2s 6d. below the figure of 14s. announced by the association, but there are no very large quantities on the market. The probable effect of the association's announcement will be a postponement of the hopes for an improvement in the nitrate market until a considerable part of the large stocks now existing have been disposed of. It seems improbable that there will be any further sales until the beginning of the coming nitrate year of July 1, and the improvement of conditions may be delayed even longer unless business conditions in the United States and Europe improve considerably before that time.

### BATHTUB OF BOOZE

Lots of Moonshine Goes In the Sink In Anderson County.

A lowly bathtub, white enameled, and perfectly pretty and clean filled lipping, looping, level full of clear corn whiskey was a sight to behold this morning when a "pouring" was held at the jail to get rid of a quantity of whiskey which has accumulated at the jail, the result of various captures in the recent past.

Public pourings are a thing of the past at the county jail, partly because of the fact that a "pouring" attracts a great many people and heartache and anguish is caused by a sight such as whiskey flowing in the gutter usually makes. The whiskey may be poured in many ways, and the sheriff has decided that about the best means of disposing of the liquor is to pour it into the sewerage system of the city, from which it can hardly be reclaimed.

The pouring this morning was a very quiet affair, witnessed by one lone newspaperman, and the sheriff and a deputy who did the pouring. The liquor was poured mainly from ten gallon kegs into the bath tub and then drained out.

A bathtub full of liquor might sound like a glimpse of a "hot" paradise, but however strong a constitution the "hot" might have, he would not have lasted long in the bath which the sheriff arranged. One plunge into the clear, white liquor, and even the most hardy would surely have shriveled into a mummy.

The fumes from the liquor, let it be said, are almost as bad as drinking the real stuff, and if anyone doubts this statement, let him be present when a big quantity of liquor is poured and see if he doesn't feel the effects of it. A pronounced dizziness is caused from merely being in the room, while those who actually poured the whiskey into the tub, holding the keys as it ran out, were obliged at times to go to the windows for a breath of fresh air.—Anderson Daily Mail.

## DEADLY TYPHUS

Every Precaution Being Made to Keep Disease Out of U.S.

### IT IS MORE DEADLY THAN BULLETS

Hundreds of Immigrants Held up Outside New York Harbor Because of Infection—Often Do Not Understand and Make Trouble—Costly to Steamship Companies—Delousing Plants Established.

(By Frederick J. Haskin).

New York City, March 24.—The Typhus germ cannot be Americanized. It is one European product that must be kept out of the well-worn melting-pot; one danger which cannot be accepted and absorbed even by such an indiscriminating nation as ours. Immigrants may be compelled to suffer hardship; travelers be inconvenienced; and steamship companies lose money, but the typhus coodle must be prevented from entering this country.

Everybody is agreed as to this; only there are various disagreements as to how it is to be done and the nation as a whole seems to be painfully slow in making up its mind.

Already 40 cases of typhus have occurred in New York City and its harbor, with several deaths as a result. Nearly every ship arriving from a foreign port carries infected immigrants, while thousands of others, suspected of the same condition, will continue to sail for this country as fast as there is steerage space to accommodate them.

Yet the New York City Health Department has been severely criticized in some quarters for adopting prompt and rigorous measures to bar typhus vermin, and only in the past few days have the Federal health authorities been given permission to act in the matter.

"The importance of the typhus danger cannot be overestimated," Dr. Royal S. Copeland, Health Commissioner of New York City, told the reporter in a brief interview the other afternoon. "Some people are inclined to think that we have raised a rather needless scare, but that is because they are unacquainted with typhus. They do not know that it is one of the deadliest scourges to which mankind is victim. They do not know that more men died of typhus in Serbia during the war than were killed in battle. They do not realize that one infected immigrant, released in this city, might spread a plague that would cause a million deaths in the space of a few weeks."

Dr. Copeland was the first person to recognize the fact that a typhus emergency existed. As soon as the first cases were discovered, he notified the immigration authorities and stationed fumigating squads at the Battery to inspect immigrants arriving in the city from Ellis Island. Many were found to be vermin-infected and had to be put through the delousing process. Others carried bundles and suitcases containing infected clothing.

#### Chaos at Port.

This caused a great deal of consternation at both Ellis Island and Hoffman's Island, the quarantine station, where the immigrants had been passed without question. The health authorities at both of these places immediately started making special inspections for typhus infection, which naturally required much more time than the ordinary health inspections. They were delayed in their work by the lack of proper facilities. Ships, with steerage passengers who had to be examined, began to pile up in the harbor, and thus arose the present congested condition.

The Federal authorities have recently taken over the state quarantine station at Hoffman's Island, but inasmuch as the facilities have not been increased, conditions are not noticeably improved. Reporters are not permitted to add to the general chaos at Hoffman's Island, but from the stories of returned travelers, one learns that the immigrants have a sad time there.

"It was early morning and fearfully cold when they came for the immigrants on our ship in a small tug boat," narrated an American woman who arrived on a French ship the other day. "They began to transfer the infected or suspected immigrants at once, but not without a fight, because the French officials objected, saying that the immigrants were perfectly clean. The poor people, having come from Italy and the south of France, were not prepared for a cold climate. Their clothing was distressingly scanty and they trembled with cold. Those who did not get typhus probably got pneumonia later. Mothers were dragged away from their children and all bundled into the tug. Many of them could not speak English and did not understand what it was all about. They kept them over there at Hoffman's Island all day, waiting for examinations, and during all that time they did not have a thing to eat. Of course, I suppose the government cannot help it, but I do think something ought to be done."

This woman's ship was fortunate, however, to be held up only 24 hours. Others have had to lie in the harbor for two or three days while the quarantine office caught up with its work. On one of these detained ships, the immigrants recently staged a rebellion, threatening in the choicest words of several different languages to do some

damage if they were not permitted to leave the boat. Then, as they were not released, they carried out their threat. They broke some furniture and incidentally the water pipes. Nevertheless, they had to remain there the rest of the day, and the ship's stewards got even by charging them 50 cents per cup for drinking water.

#### Hard on Ship Companies.

The immigrants, moreover, are not the only ones who are not enjoying the present situation. The steamship companies find it equally difficult. Every day they are held up in the harbor means a large money loss, for not only must they lose valuable time, but they must continue feeding their passengers. One large steamship company has placed one of its vessels at the disposal of the quarantine officials as a detention ship for immigrants, who are transferred to it for examination while the ship that brought them continues on its way. Under the emergency ruling, no craft from a foreign port can approach within 300 yards of a New York pier without a permit, granted only after the most rigid inspection.

One hears vague rumors that the steamship companies are establishing their own delousing plants on the European side, but no definite information seems to be available on this point. Many people feel that it is up to the foreign governments to take necessary precautions against the spread of typhus, and to prevent any but clean immigrants from embarking for this country. The foreign governments, however, do not seem to agree with this view. The Italian government, in fact, has even resented the charge that any infected immigrants could possibly come from Italian shores, although the fact remains that they have.

To avoid congestion, in New York harbor, many steamship lines are now diverting their vessels to other ports, notably Boston and Philadelphia. From these points the immigrants come to New York by rail, thus making it necessary for the city health department to keep inspection squads, also at the railway stations. Fortunately, here the New York Travelers' Aid society has come to the rescue and is taking care of family groups while their various members are removed for examination and fumigation.

"Sometimes while a husband is sent away to be freed from vermin," one of the Travelers' Aids told the reporter, "the wife thinks he is being dragged off to Siberia. Then we have to rush our interpreter to the scene to explain the matter to her. So many of the people are war refugees, who have already suffered so much that their anxieties are easily aroused."

If the man is detained for any great length of time, the Aids see that the children, get food and that the family obtains proper lodgings. Sometimes as many as 25 such families must be taken care of out of a group of a hundred, or more who come through on one train.

While precautions against the typhus coodle are ever becoming more systematized, the congestion remains unrelieved at the port of New York. The health authorities are putting up a valiant fight against tremendous handicaps. They need more men and more facilities. Congress, they say, could solve the whole typhus emergency at once by ordering a cessation of immigration until the disease has subsided in Europe, but congress has its own reasons for desiring immigration to continue. The least, then, that it can do is to authorize an increase in the size of the force and working materials at Hoffman's and Ellis Island, and thus help to prevent the spread of the plague.

### AMERICANS IN HOLLAND

Sailors Come to Rotterdam's Barbary Coast.

The growth of the American merchant marine has brought a new factor, the white-collared, "snappily" dressed, debonair American sailor, to the Schiedamsche dyke Rotterdam's "Barbary Coast."

While the French, Dutch, English and others who patronize these resorts usually are dressed in colored flannel shirts, rough suits and unpolished shoes, most of the Americans, as soon as they get shore leave, don suits smacking more of the college boy than the sailor, white stiff collars, belted overcoats, fashionable shoes and the characteristically American soft felt hat.

American diplomatic and consular authorities in Holland are very much interested in efforts to provide some substitute for "the dyke." Dance hall, saloon, dance hall, saloon, alternate in almost unbroken monotony for several blocks on Schiedamsche dyke. In all of them, the chief spenders appear to be American seamen, whose pay is larger than other seamen receive.

The officials who are seeking some sort of substitute for the dyke's attractions say that most of the sailors would go elsewhere if they had a chance.

"But it must not be a nobby-pamby resort," one official said. "Jack wants music and dancing and beer, as well as reading material and a place to loaf, when he gets ashore."

It was on the Schiedamsche dyke that a number of American seamen were robbed of their identity cards by Bolsheviki agents who used them to get into America.

—One million barrels of oil annually can readily be used by the United States.

## TO SUFFER PENALTY

Government Will Get Those Who Failed to Pay.

### ARE TO TAKE IMMEDIATE ACTION

Washington Has Already Given Orders to Get Out and After Them—Many Who Are Liable Failed to Pay. The following is from the New York Times:

Local collectors of internal revenue, under orders from Washington, were preparing yesterday, while their forces were still trying to clean up the final batch of income tax returns and payments that arrived by mail, to proceed against taxpayers who, in preparing their returns, omitted from gross income all gains from the sale of capital assets.

The taxpayers, in omitting these items from their returns, based their action on the decision of the district court of the United States for the District of Connecticut in the case of Brewster against Walsh. The court, in this case, held that gains from the sale of capital assets were not taxable. The Bureau of Internal Revenue has not acquiesced in the decision and the United States Attorney for Connecticut has appealed to the United States Supreme Court.

Hundreds, perhaps thousands, of taxpayers, on the advice of lawyers, did not include in gross income gains from the sale of capital assets.

"Three different courses were taken by taxpayers with regard to items affected by the Brewster decision," Dr. Joseph J. Klein, an authority on the income tax, said last night. "First, many of them paid the tax under protest. They of course, are not affected by the commissioner's order. The second class did not include gains from the sale of capital assets in gross income, but attached an explanation that they were omitting such gains as a result of the Brewster decision. A third step that many took was to forget all about such items entirely and not mention them in the returns."

"Many lawyers advised their clients that in their opinion taxpayers might take advantage of the decision at once. The Bureau of Internal Revenue, however, has always taken the position that decisions by minor courts do not affect the administration of the tax, but that the points must be decided by the United States Supreme Court."

An order dated March 11 and signed by Commissioner William M. Williams of the Bureau of Internal Revenue has been sent to all Collectors of Internal Revenue for the instruction in proceeding against taxpayers who omit their returns in accordance with the Brewster decision. The order says: "This office has been advised that many taxpayers in preparing their income and profits tax returns for 1920 have omitted or intended to omit from gross income all gains from the sale of capital assets. The taxpayers in taking this action are evidently relying upon the decision of the District Court of the United States for the District of Connecticut in the case of Brewster vs. Walsh, 268 Fed. 207."

"The bureau has not acquiesced in the decision of the District Court in the case of Brewster vs. Walsh. The United States Attorney for Connecticut has been authorized to perfect an appeal to the Supreme Court of the United States for a review of the decision. The bureau will continue to collect the tax upon the gain from the sale of capital assets unless the Supreme Court should hold unconstitutional those provisions of the law taxing such gains."

"If the taxpayer in preparing his income tax return, omits from gross income the gain from sale of capital assets, and fails to make a full disclosure of the facts, he will be subject to the additional tax plus interest, on this gain, and in addition thereto will be liable to the penalties for negligence or fraud."

"The collector should examine the returns as filed to discover those cases in which the taxpayer has omitted from gross income the gain from the sale of capital assets and has made a full disclosure. In such cases the collector should immediately serve, upon Form 17, notice and demand for the additional tax due, and after the ten-day period proceed to collect the tax, plus interest and the penalty for delinquency, by distraint, if necessary."

As a result of Commissioner Williams' instruction, collectors are preparing to take action in the cases of those who have made a "full disclosure of the facts." This means those taxpayers who have reported gains from the sale of capital assets but who have not paid the tax. The disclosures usually have been in the form of "fide" attached to the return in which the explanation is made that the gain is not reported as gross income.

Taxpayers who have "made a full disclosure" may escape penalties if they pay the additional sums due before the expiration of the ten-day period. After that they are liable to the penalty for delinquency, and distraint proceedings will be started if necessary.

—A new poison gas for war purposes in units small enough to be carried by every soldier is a new device of the Chemical Warfare service. The new gas is so deadly that it was found necessary to strengthen the masks to make them effective.