

Indiana Daily Times

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WILL HAYS will now probably join the advocates of a reduction in income tax.

IT IS only natural that former Governor Goodrich should pardon Lenin and Trotsky.

AND, of course, if Will Hays does his level best in his new job, he may get a raise.

IF LA FOLLETTE is expelled from the Senate he might do a knife-throwing act in vaudeville.

THE MAYOR, it seems, prefers to live in a house by the side of the road and be a friend of Beveridge.

SENATOR greases tracks for "bonus" measure.—Headline. And we all know what happens on a greased track.

AN ENGLISH CLERGYMAN declares heavenly guides forbade him to overwork. However, Indiana has a lazy husband law.

AN OHIO GIRL declares the man she weds must have an income of \$10,000 a year, at least. Lots of spinsters have said as much.

HAVING LANDED Mr. Harding in the White House, Mr. Hays may be able to get "Fatty" Arbuckle out of jail.

Are You in Jeopardy?

The public generally, and particularly those persons who are in positions of authority and trust in any business, are vitally affected by the precedent established in Indiana in the case of Kilgallen vs. State, which is now being discussed in the Times. A precedent for the punishment of persons without any intent or willingness to do an illegal act has been established in this case and if the rulings of the court are permitted to stand there are few among us who will not be in similar jeopardy at some time or other.

In the discussion of Mr. Kilgallen's petition for a rehearing which appears elsewhere in today's issue the question of the right of the trial court to go outside the record of the case under consideration and accept previous testimony as controverting the evidence in the pending case is set forth.

Mr. Kilgallen testified in Criminal Court on March 12, 1919, that he assumed full responsibility for everything published in the Times.

In the instant case, which was not brought against him until April, 1920, he submitted under oath the statement that he was not then responsible for the article he was charged with "willfully, knowingly and corruptly publishing."

The court disregarded his last statement and insisted on accepting from the record of another case, his statement of more than a year previously that he was then responsible.

In other words, the court held that because Mr. Kilgallen had informed him that he was responsible for articles in the Times on March 12, 1919, it then followed and could not be denied that he was responsible for articles that appeared in the Times in April, 1920.

Apply this kind of ruling to your own affairs and see where it places you. Suppose, for example, that as treasurer of a business concern you had testified more than a year ago that you were the custodian of its funds and that at the annual meeting of the stockholders some one else had been named to take care of the funds. Suppose the new custodian of those funds absconded. Would you enjoy having the court "take judicial knowledge" of the fact that you had testified you were the custodian of the funds more than a year before and hold that because you had so testified you were responsible for them when they disappeared?

That, in effect, was what the court did in the Kilgallen case and if the court so rules in one case, cannot it not so rule in another?

Vain Wishes

Those politicians of Indianapolis who have been waiting breathlessly for an announcement that there has been an alliance between the new Shank organization and the old News-Jewett crowd are likely to be disappointed.

There may, eventually, be a comity of interests established between these two factions of the Republican party and the individual members thereof may walk arm and arm to the polls in support of some candidates, but it is entirely too much to expect that the two organizations will ever be amalgamated.

In the first place, the Shank organization owes its existence and its success to opposition to the News-Jewett combine. It will cease to thrive whenever it ceases to be an organization of opposition to those who constitute the News-Jewett crowd.

In the second place, the News-Jewett crowd was so effectually ousted at the last election that it has nothing left with which to purchase peace from the newer organization. Not even through combination with the Democrats could it bring about the failure of the Shank organization. The latter has nothing to fear from it, nothing to gain by absorbing it, and would be very, very foolish to allow it to sit in the council chambers into which no Shank follower was ever admitted while the old machine was in power.

There is as yet no evidence that the leaders of the Shank organization have lost their political sagacity, even though it is so hoped by the many who now find themselves out in the cold.

Good-by to the Odors

It is indeed refreshing to note that the board of sanitary commissioners (under a new chairman) has authorized the installation of a new unit for the disposal of garbage which, it is declared, will do away with the obnoxious odors that at one time threatened to drive West Indianapolis out of the corporation.

It is also surprising to note that the purchase of such a unit can be consummated without the name of any pet of the News-Jewett combine appearing as the vendor.

Gradually, the people of Indianapolis are beginning to reap some benefits from the drubbing they gave the old gang at the polls last November. Lucius B. Swift is no longer sitting in the chairmanship of the sanitary board and gazing with a stony stare at the complaints from the west side.

And coincident with the decline of Mr. Swift's authority there arises some hope that eventually West Indianapolis will get the treatment long overdue from the rest of the city.

One at a Time

The terms and possibilities of the ordinance which has been introduced in the city council for the regulation of "athletic events" are such as will, in all probabilities, defeat its purpose.

Boxing exhibits, to be staged under the direction of a commission of high class sport lovers, are presumed to be the objective of those persons, including the mayor, who are interested in the ordinance. It was announced by Mayor Shank that he proposed to make exhibition boxing a popular and properly regulated sport in the city and it was with that end in mind that he appointed a commission before such a body was authorized by ordinance.

Now, we are confronted with an ordinance which not only creates a commission but arranges for its financing, and contains provisions which might be applied to amateur contests of all sorts, including basketball.

Basketball is not in need of regulation by a municipal commission and it is so popular in this city that any restraint placed upon it will react to the confounding of those responsible.

Those lovers of boxing who are intent upon obtaining clean exhibits in the knowledge that only clean exhibitions will be tolerated here might do better if they insisted that ordinances and commissions designed to help them were confined to that purpose alone.

There is enough inherent opposition to anything that savors of the ring to make their progress difficult without entering into the question of regulating other sports.

MISS VAN GORDER RENTED A SUMMER ISLAND HOME

For a Quiet Rest and Then 'The Bat' Entered the Place

BY WALTER D. HICKMAN.

Ab! You whisper the words—"The Bat." A mysterious hand extends through an open window.

You freeze to your opera chair and a creepy feeling comes stealing over you. Then the furniture moves by unseen hands.

Telephones ring in a mysterious manner. A man is murdered right before your eyes and yet you don't see the murderer.

Lots of funny things happen in a dark room. You can see nothing but you understand that something awful is happening. And it does. Everybody on the stage gets in everybody's way.

You become so confused that all you can do is to whisper the magic words—"The Bat."

Just when you think you have him, you are all wrong again. You do not know who "The Bat" is until the last three minutes of the play. The discovery nearly knocks you out of your chair.

No I am not going to tell you who "The Bat" is. You are going to find out because you probably will join hundreds of others who are going to the Murat this week to see "The Bat."

This is just my way of telling you that "The Bat," a mystery play by Mary Roberts Rinehart and Avery Hopwood, opened a five-day engagement at the Murat last night before the largest first night audience of the season.

Let me very frankly tell you—"The Bat" will hold your interest like no other play that has ever been manufactured. I have seen nothing like it on the American stage. It's a gigantic puzzle and during the solution of the puzzle, you will have the grandest and the most awful time you have ever had in a theater. Grand because, your curiosity and interest will run away with your judgment. Awful—because you will fear the time when you will be left alone. In other words—"The Bat" will whip you into submission, you will argue until you will nearly quarrel with your neighbor over who is who in the play. Both of you will be wrong.

Ye TOWNE GOSSIP Copyright, 1921, by Star Company. By K. C. B.

HE WAS from Iowa. AND FROM what he said. HE HAD a farm. AND GREW much corn. OR WHATEVER it is. THEY GROW in Iowa. AND EVERY year. ABOUT THIS time. HE TAKES the train. AND GOES down South. INTO CALIFORNIA. AND THERE he basks IN THE warm sunlight. 'TILL WINTER ends. AND SPRINGTIME comes. AND HE likes California. BUT HE said to me. THAT IT made him mad. THE WAY folks there. BRAGGED of their State. AND OF their climate. AND EVERYTHING else. THEY HAVE down there. AND I recalled. THAT ONCE on a time. I HAD visited. IN THE State of Iowa. AND MY very good host. WAS THE type. THIS FARMER was. AND HE'D taken me. AND BURSTING with pride. AND SHOWS to me. THE NEW town hall. AND AFTER that. THE COUNTY bridge. THAT HAD been built. ACROSS THE creek. THAT FLOWED through town. AND I liked him much. AND SAID to myself. THAT THERE was a man. IT WAS good to have. IN A growing town. AND ANYWAY. BEFORE I was through. WITH MY Iowa friend. FROM OFF the train. HE'D FILLED me so full. OF HIS home State. I WAS nearly ready. TO GET off the train. AND GO back there. AND FIND a house. AND SETTLE down. I THANK you.

You can go to the Murat this week confident that you will see the perfect mystery play of the age. It is one of the biggest successes of the age and since we have the Chicago cast with Eva Williams as Linda; Julia Stuart as Miss Cornelia Van Gorder; Edward Colebrook as Billy; Robert Brister as Brooks; Florence Fair as Miss Dale Ogden; Robert Conner as Dr. Walter; Carl Anthony as Anderson, a detective; Louis Morrell as Richard Fleming; Charles Coleman as Reginald Beresford and Carl Way as an Unknown Man, you can rest assured that the acting part of the play is satisfactorily taken care of.

The truth is, one doesn't need such an excellent cast as we have this week at the Murat, because "The Bat" nearly acts itself. In speaking of the cast, the acting honors go to Julia Stuart as Miss Van Gorder, the woman who rents the mysterious Long Island summer home; Eva Williams as her maid and Carl Anthony as Anderson, the detective. All the others are excellent, but these three will give you the greatest thrill of your life and you will laugh as well.

I am not going to attempt to tell you one bit of the story of "The Bat." If any dramatic critic had violated his oath

bragging, swaggering, affable and haphazard by turns, and yet, the darling of the land of the Don. He earns his sums, is lavish in his almsgiving, when at the height of success he meets the wanton, who finally casts him off, and here begins the tragedy which moves swiftly to the end.

This is a meagre skeleton of a play which Tom Cushing, the adapter, has clothed with warm, living flesh, and into which he has infused a wild, impulsive spirit capable of infinite love and anguish.

The story of "Blood and Sand" is enhanced by a wealth of colorful detail and by picturesque insight into the intimate life of the bull-fighter. The play is in four acts and five scenes. Two of the scenes are in the apartment of Dona Sol, in Madrid, one in El Gallardo's sitting room in a Madrid hotel, and the rest on a farm in Andalusia and a chapel within the bull ring in Madrid.

The supporting company includes Catherine Calvert as Dona Sol, Madeline Delmar, last season with Mr. Skinner in "At the Villa Rose," his daughter, Cornelia Otis Skinner, in her first profes-

A BULL FIGHTER SOMETIMES IS A CAVE MAN



Catherine Calvert and Otis Skinner in a dramatic scene from "Blood and Sand," which opens a three-day engagement at English's Thursday night.

and told me the story of "The Bat," I should feel like giving him more than a piece of my mind. Go to the Murat not knowing a thing about the story, but go there to be entertained as you never have been entertained and thrilled in your life.

You may go to the Murat with a chip on your shoulder and a "know it all" attitude, but I am giving the gentle hint that you will lose the chip and your great idea.

Go to the Murat to be entertained and thrilled and even amused. Go to the Murat, willing to see splendid acting timed to the second to increase your thrills. Go to the Murat, knowing that you will see one of the greatest successes of the theater.

I am not running away with myself when I endorse "The Bat" in such strong words. Millions of playgoers all over the land have said the same thing and please remember I am not different than the others who go to the theater. You may not always agree with me, but this time I am sure you will. Don't miss "The Bat." At the Murat all week.

SOME POINTERS

ON "BLOOD AND SAND."

Imagine Otis Skinner playing the role of the most famous bull fighter in all Spain; a popular hero, a man who has risen from the depths of poverty to the millionaire class by reason of his ability to kill bulls in the various plaza de toros of Spain, and whose danger is the way of his companions and the delight of the spectators.

El Gallardo, the character Mr. Skinner impersonates, is ignorant, superstitious,

Women Fail to Make Good on Criminal Juries

CHICAGO, Jan. 18.—Women fail to make good on criminal juries because they go outside of the records of the case too often.

They are governed, too much by their likes and dislikes rather than by the facts.

This is the opinion expressed today by James C. ("Ropes") O'Brien, Chicago, noted criminal lawyer, in an interview discussing the Burch case jury.

Placing women on a jury in a criminal case is only an experiment," O'Brien said.

"It will take generations probably before they become good jury members. While they have the natural intuition of what is right, nine times out of ten, it will require some time to get them educated so that they will take into consideration the rules of evidence and follow the instructions of the court."

sional engagement; Clarence Handysides, A. Romane Callender, F. Cecil Butler, William Lorenz, Henrietta York, Claude Gouard, James Church, Genevieve Dolan, Clara T. Bracy, William Gaylord and some twenty others.

Mr. Skinner and his company will open a three-day engagement Thursday night at English's.

ON VIEW TODAY.

The following attractions are on view today: Mamie Smith and her revue at English's; "The Bat" at the Murat; Chic Sale at B. F. Keith's; Electro at the Lyric; "The Big Review" at the Park; "Thunderbolt" at Loew's State; "The Girl from Porcupine" at the Alhambra; "Enchantment" at the Ohio; "The Duke of Chimney Butte" at the Midway; "The Fox" at the Isis; "Shadows of the Sea" at the Colonial and "Cyclone Blues" at the Regent.

CONTENDS EQUAL RIGHTS OF LAW ARE DENIED HIM

(Continued From Page One.)

In the brief. It shows that the part of the answer to the contempt proceedings which was filed by the defendant was set aside by the trial court because the defendant had testified on March 12, 1919, that he had "full responsibility for everything that goes into the paper and assumed responsibility for any articles that were printed."

In other words, the trial court refused to give credence to his sworn statement that he was not responsible for the editorial policies of the Times on April 7, 1920, because he had admitted on March 12, 1919, that he had that responsibility.

The facts are, as the pleading of the case shows, that after March 12, 1919, and prior to April 7, 1920, the management of the Times divided the responsibility heretofore exercised solely by Mr. Kilgallen and assigned the editorial policies of the paper to a number of associates and responsibilities were separate from the duties and responsibilities of Mr. Kilgallen.

Ignoring the answer of the defendant and stumbling into this error, the trial court said:

"The court knows, judicially that a managing editor has general supervision over his publication. The court knows this because it is a matter of common knowledge and in this particular instance the court knows it from the defendant himself who on March 12, 1919, in the court testified under oath as (above)."

Although the Supreme Court itself had, in the case of Fishback vs. State, 131 Ind. 394, recognized this error as sufficient to reverse a conviction, in the instant case it ignored the pleading en-

The Income Tax Made Clear

THE INDIVIDUAL TAX

Effect of Revenue Act Passed Nov. 23, 1921, on Net Taxable Income for Year 1921.

By JOSEPH A. BLONDELL.

The new tax bill, passed November 23, 1921, helps the individual to a certain extent, especially in the amount he may deduct from his 1921 income for dependents.

It also helps a married person, living with husband or wife, or the head of a family whose net taxable income is under \$5,000. The personal exemption in such a case has been increased from \$2,000 to \$2,500, effective for the year 1921.

An important feature of the new law requires every individual having a gross income of \$5,000 or more to file a return, regardless of the amount of his net income, which means that you must file a return if your gross (not net) income exceeds \$5,000, although you do not have to pay a tax.

PERSONAL EXEMPTION ALLOWED AND TAX RATES ON NET TAXABLE INCOME FOR YEAR 1921.

For the year 1921 you are allowed a personal exemption of \$400 for each child or person wholly dependent upon you for support. Last year the exemption was \$200.

For the year 1921 you are allowed a personal exemption of \$2,500, if married and living with husband or wife, or head of a family, provided your net taxable income is \$5,000 or under. Last year this exemption was \$2,000.

A single person, not living with husband or wife, is allowed a personal exemption of \$1,000. This exemption is the same as last year.

The rates on net taxable income are the same as last year; that is, after deducting the personal exemption all net income up to \$4,000 is taxable at 4 per cent and all net income above \$4,000 is taxable at 5 per cent.

The surtax rates for the year 1921 which are applied on net taxable income in excess of \$5,000 are the same as last year. Surtax rates enumerated in the new Revenue bill affect income beginning January 1, 1922.

HOW IT WORKS OUT.

Persons having incomes as below for year 1921 would compute the tax as follows:

SINGLE PERSON.		SINGLE PERSON.	
Net income.....	\$1,400	Net income.....	\$2,400
Less personal exemption.....	0	Less personal exemption.....	1,000
Balance taxable at 4%.....	40	Balance taxable at 4%.....	\$1,400
Or tax of.....	16	Or tax of.....	56

MARRIED PERSON. (No Children)		MARRIED PERSON. (One Child)	
Net income.....	\$3,000	Net income.....	\$2,500
Less personal exemption.....	2,500	Less personal exemption.....	2,500
Balance taxable at 4%.....	500	Balance taxable.....	None
Or tax of.....	20		

MARRIED PERSON. (Two Children)		MARRIED PERSON. (Three Children)	
Net income.....	\$3,400	Net income.....	\$4,000
Less personal exemption.....	2,300	Less personal exemption.....	3,700
Balance taxable at 4%.....	1,100	Balance taxable at 4%.....	\$300
Or tax of.....	44	Or tax of.....	12

WHERE THE SURTAX IS APPLIED.

MARRIED PERSON. (No Children)		MARRIED PERSON. (Three Children)	
Net income.....	\$7,000	Net income.....	\$10,000
Less personal exemption.....	2,000	Less personal exemption.....	3,200
Balance taxable.....	\$5,000	Balance taxable.....	\$6,800
The tax:		The tax:	
Normal tax, \$4,000 at 4%.....	\$160	Normal tax, \$4,000 at 4%.....	\$160
do do \$1,000 at 5%.....	50	do do \$2,800 at 5%.....	224
Surtax.....	30	Surtax.....	110
Total tax.....	\$270	Total tax.....	\$494

SURTAX RATE AND TABLE FOR 1921.

The surtax, or additional tax, applies to net taxable income above \$5,000. In other words, a person whose net taxable income is \$20,000 pays, in addition to the normal income tax, a surtax of \$710.

Amount	Rate	Total surtax	Amount	Rate	Total surtax
net income	per cent	on each amount	net income	per cent	on each amount
\$ 5,000	1	\$ 50	60,000	28	8,110
5,000	2	100	62,000	29	8,690
10,000	3	150	64,000	30	9,270
10,000	4	200	66,000	31	9,850
14,000	5	250	68,000	32	10,550
16,000	6	310	70,000	33	11,210
16,000	7	350	72,000	34	11,890
20,000	8	400	74,000	35	12,590
22,000	9	450	76,000	36	13,310
22,000	10	500	78,000	37	14,050
26,000	11	550	80,000	38	14,810
28,000	12	600	82,000	39	15,590
30,000	13	650	84,000	40	16,390
32,000	14	700	86,000	41	17,210
34,000	15	750	88,000	42	18,050
36,000	16	800	90,000	43	18,910
38,000	17	850	92,000	44	19,790
40,000	18	900	94,000	45	20,690
42,000	19	950	96,000	46	21,610
44,000	20	1,000	98,000	47	22,550
46,000	21	1,050	100,000	48	23,510
48,000	22	1,100	102,000	49	24,490
50,000	23	1,150	104,000	50	25,490
52,000	24	1,200	106,000	51	26,510
54,000	25	1,250	108,000	52	27,550
56,000	26	1,300	110,000	53	28,610
58,000	27	1,350	112,000	54	29,690
		1,400	1,000,000	62	253,110

Directly. In the Fishback case, the Supreme Court said:

"The judge himself can not assert facts existing in his own mind as against the answer. In this the rule differs materially from that in case of a direct contempt. The defendant has verified an answer which constitutes a good defense. The court in such proceedings must take it as a verdict. If the judge believes the facts stated are untrue, that issue may be tried, and the judge can testify to the facts within his knowledge in a proper prosecution."

HIDDEN FACTS CANNOT BE PUT UPON RECORD.

In the case of Ex Parte Wright, 65 Ind. 504, the court, in discussing this question at page 510, stated the following rule:

"The judge can not, in a constructive contempt, from facts remaining in his own mind, exercise the judicial discretion resting in his breast, and grant either a rule nisi or the writ of attachment. Such hidden facts can not be put upon record, nor pleaded to, nor controverted in any method known to judicial proceedings."

For this reason, Mr. Kilgallen has respectfully insisted the Supreme Court should withdraw its judgment and give him the equal protection of the law guaranteed by the Constitution of the United States, by considering and deciding this question.

Object to Ft. Wayne Telephone Decision

A bill of exception in opposition to the report filed with Federal Judge A. B. Anderson by Charles Martindale, master in chancery, who recommended that the order of the public service commission denying the Ft. Wayne Home Telephone and Telegraph Company the right to deduct expenses, is