

The Indianapolis Times

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He that worketh deceit shall not dwell within my house: he that telleth lies shall not tarry in my sight.—Ps. 101:7.
You should not live one way in private, another in public.—Syrrus.

WET AND DRY JUSTICE

JUDICIAL positions are just as much the football of politics in Indiana as any other public job. Yet it is necessary—theoretically—for justice to be blind.
Since election day there has been a squabble over the question of whether Benjamin M. Willoughby, Republican, or George K. Denton, Democrat, was elected judge of the Indiana Supreme Court. The election board decided Willoughby was elected by one vote.

Now the contest has been thrown into the Legislature, which is overwhelmingly Republican. But there is something else involved, besides Democratic and Republican politics. There is wet and dry politics.

Willoughby at one time handed down an opinion that was displeasing to the dry element. Therefore, the dry element is against him. The professional dries are the ones who are insisting that the Legislature decide the question.

We know nothing of the merits of the wet and dry controversy so far as Willoughby is concerned. It was a legal question and one for a lawyer and not a layman to determine. But we do know that dry pressure is being brought to bear to force the election of Denton and that pressure from the other side is being brought to bear to force the retention of Willoughby.

When the question is decided, legislators, regardless of the justice of the matter, will be branded either wet or dry, according to the way they voted. The actual vote of the electorate will have very little to do with it.

Such is our procedure for selecting the men who must interpret our laws.

AROUND THE WIDE WORLD

AROUND the world and back again, the vacationists are going. That is, folks who can afford to take large vacations. Steamship companies, featuring around-the-world cruises, report heavier traffic each year by Americans who want to see how the other hemisphere lives. The habit of following the equator away from home and back again is growing.

Now this is an interesting, albeit natural, post-war development in American taste for travel. The two million Americans who went abroad during the war came back and reported that folks who lived in that vague place known as Over There were good scouts and interesting and worth visiting.

The families of some of these soldiers are now going Over There to see if what they heard is so. It is the beginning of a new interest in world affairs.

Senators and publicists who claim that Americans are not interested in the affairs of foreign nations could find much to think about in this new wanderlust on the part of Americans. In fact, they might catch it, and be pushed out of the rut, themselves.

TIME, THE TREASURE TROVE

IN the Kansas City Star Magazine, Meade Minnigerode, author, says:

"I am extremely jealous of my time. My most valuable possession is the time at my disposal; I know that I shall not have time enough to write all the things that I should like to write, since there will be no end to them, and my allotted time is inevitably limited.

"It may, indeed, turn out to be much more limited, even more than I normally would imagine. I am, therefore, selfish, close-fisted, miserly with my time. . . . I have an instinctive reluctance to dispose in advance of my time."

Time, in other words, is a treasure trove, for those who have something in particular to do during their lives, be it writing stories, baking pies, or laying bricks.

To others, time is just so many days, and weeks, and years.

Income Tax

Salaries paid employees constitute one of the largest items of business expenses in the returns of many taxpayers. To be allowed such a deduction must conform closely to the wording of the statute by which it is defined as "a reasonable allowance for salaries or other compensation for personal services actually rendered."

The test of deductibility is whether the amounts paid are reasonable, and whether they are, in fact, purely for personal services. Amounts paid as compensation, but not in fact as the purchase price of services, are not deductible. For example, an ostensible salary paid by a corporation may be the distribution of a dividend on stock. This may be the procedure in the case of a corporation having few stockholders all of whom draw salaries. If in such a case the salaries are in excess of those ordinarily paid for similar services, and the excessive payments correspond or bear close relationship to the stockholdings of the officers or employees, it would seem likely that such salaries are not wholly for services rendered, but that the excessive payments are a distribution of earnings upon stock and subject to treatment as a dividend.

An ostensible salary may be in part payment of property, for example where a partnership sells out to a corporation, the former partners agreeing to remain in the service of the corporation. In such case it may be found that the salaries paid the former partners are not merely for services, but in part constitute payment for the transfer of their business. The amount of the excess should be treated by the payor as a capital expenditure, which is not deductible, and by the recipient as part of the purchase price.

A person who claims a deduction for wages or salary, paid himself, should report the amount as income, just as any other wages or salary received. Salaries or wages paid by

a parent to a minor child who has not been emancipated—allowed control of his earnings—whether in consideration of services or otherwise are not allowable deductions.

Tom Sims Says

Bad Michigan news today. Jackson courthouse burned, probably catching from a heated argument.

Cincinnati (Ohio) roadhouse in trouble. Let girls under 18 dance incorrectly. Little girls mustn't think they are grown.

Woman bootlegger sentenced in Adrian, Mich. Had hauled 5,000 cases of beer in one year. Working too hard will ruin her health.

New Paris bob shows the left ear, perhaps so they can hear dinner invitations more easily.

What's in a name? Nothing. In New York City, Colonel Stillman is 93 and an usher at his church.

There is a very strong resemblance between a radio hook-up diagram and a cross-word puzzle.

Our big guns, it seems, will not go very far because they have not been raised properly, due, perhaps, to other big guns who were not.

Before you hear about what has happened in Russia something else has happened there.

They claim Philadelphia bootleggers made only \$100,000,000 last year, but then it was a presidential year.

Headline says consumption of cigarettes is increasing. And, we guess, cigarettes are increasing consumption.

The quaint old custom of having a miners' strike every year may be resumed this spring.

St. Louis man stole \$25,000 from the postoffice. They should sentence him to write with a postoffice pen. (Copyright, 1923, NEA Service, Inc.)

ISLE OF PINES ROW IMPERILS LATIN-AMERICAN FRIENDSHIP

Quarrel Is Between President and Members of Congress.

1322 New York Avenue.
Times Washington Bureau.

WASHINGTON, Jan. 28.—Friendly relations between the United States and Latin America are threatened with a serious setback as a result of the row between the United States and Cuba over the Isle of Pines, a grapefruit-bearing island eighty miles south of the Cuban mainland.

The Cuban claim to the island has been upheld by the last five American Presidents in succession—Roosevelt, Taft, Wilson, Harding and Coolidge—and by every American Secretary of State since John Hay. But for twenty-two years a small bloc of United States Senators has stood in the way, refusing to allow the two-thirds vote necessary to ratify the treaty recognizing that claim.

The quarrel, therefore, is really between the White House and Capitol Hill, in Washington, and not between Cuba and America.

For weeks the President has been trying to take up the fight, has been trying to get favorable action by the Senate. But congressional opposition, now headed by Senator Borah, chairman of the Foreign Relations Committee of the upper house, has been too strong to break the road. And, barring some sudden turn of events, the battle is likely to go on.

Part of Cuba

The Isle of Pines, about the size of Rhode Island and with a population of 4,500 of whom approximately 700 are Americans, has always been considered as much a part of Cuba as Long Island or Santa Catalina is a part of the United States. It was so administered in the days of Spanish rule.

In 1902, after the Spanish-American War, the Cubans adopted, as part of their constitution, what is known as the Platt amendment. Part of that amendment provides "that the Isle of Pines shall be omitted from the proposed constitutional boundaries of Cuba, the title thereto being left to future adjustment by treaty."

In 1903, John Hay and the Cuban minister to Washington, Gonzalo de Quesada, signed a treaty whereby the island went to Cuba. In 1904 we acquired from Cuba the right to establish a naval base in Guantanamo Bay, in southeastern Cuba, as part of the Hay-Quesada treaty, which again yielded all claim to the Isle of Pines "in consideration of the grants of coaling stations heretofore made."

Row in Earnest

The row between the White House and the Senate now began in earnest. Despite President Roosevelt's efforts to secure ratification, the Senate ratified only the Guantanamo half of the treaty, passing up the part referring to the home of the grapefruit.

Since then, each President has tackled the problem only to go down in defeat. Federal courts have upheld Cuba's claim to the island. Even the Supreme Court of the United States—infallible according to most of the Senators now blocking recognition of the treaty—has confirmed that decision, and still it hangs fire.

A blunder somewhere in the Administration of President McKinley seems to provide the only ground the treaty opposition has to stand on.

While John Hay, then ambassador to London, was telling Europe the Spanish War was "from the highest motives of humanity and in no sense a defeat," Federal courts have upheld Cuba's claim to the island. Even the Supreme Court of the United States—infallible according to most of the Senators now blocking recognition of the treaty—has confirmed that decision, and still it hangs fire.

Root Disavowed Act

Elihu Root was then Secretary of War. Soon after that he became Secretary of State and did everything in his power to have the treaty ratified, saying the island was Cuba's by international rights and justice. He even disavowed the act of the War Department saying the assistant secretary had issued the document on his own authority.

Meantime, however, American speculators had taken advantage of the situation thus created and swarmed to the island. Most of the land was bought up by them and resold at a profit, in many cases doubtlessly to confounding Americans, some of whom still hold title.

Is Uncle Sam responsible for this blunder? Cuba now administers the Isle of Pines, and there is some friction between Americans and Cubans there, but would the Americans be ruined, as they claim, if the Hay-Quesada treaty were ratified?

Whether or not such would be the case is beside the mark, so far as Cuba and the rest of Latin America are concerned. To hold the island as now would be taken by them as proof of an already too widespread suspicion in that part of the world that the powerful Uncle Sam fosters a Monroe Doctrine to keep other powers away from the Americas so that he, himself, may have more land to gobble.

Shoppin'

By HAL COCHRAN

It's fun to go shoppin' on Saturday night for things that will last over Sunday. The eats that you buy pack a basket up tight, 'cause the stores won't be open till Monday.

So mother starts out with her basket in tow and a list of the eats she must get. For dad's at her heels—'he must furnish the dough. No wonder he's startin' to fret.

They're down to the corner and not far behind, a youngster is trailing their track. He wants to go 'long; his excuse, you will find, is an offer to carry things back.

The buying is started and up goes the sum that's put into 'taters and beans. While mother is purchasing, father stands dumb, prepared to dig down in his jeans.

Poor dad may complain when the shopping is done, too much of his coin has been spent. But then, Sunday noon, he has twice that much fun, when on feeding his face he is bent.

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RIGHT HERE IN INDIANA

By GAYLORD NELSON

Opinion

ARTHUR L. GILLIOM, attorney general, in an official opinion delivered Monday held that the Legislature has power to place in one fund all the State's revenues received from taxes or fees. Probably now proponents of the single fund plan and defenders of the present system—with its multiplicity of funds and numerous disbursing agencies—will battle in earnest.

Some claim the gasoline tax, and sundry inspection and license fees, now collected and spent for specific purposes by the departments, can't be handled satisfactorily under the proposed one fund and budget scheme.

Transcendent legislative talent wouldn't be required to adjust the difficulties arising from the diversion of these special receipts to a single State purse. The advantages would outweigh the disadvantages.

Recently the State had to borrow \$200,000 to reassemble the general fund. Yet at that time the State had idle money in other funds. That was about as business-like as a man hocking his watch for street car fare because his money is in his left-hand pocket instead of his right.

One fund would obviate such loans and save needless expense. In other ways State finances would be simplified and better controlled if all the cash was carried in one pocket—and a safety pin put on that pocket.

Telling It to Congress

Alibi Artists

Many crimes have been committed in the name of "humanity," and high altruistic motives have often been urged as an excuse for tyrannous and oppressive acts. Many of the most tyrannical acts recorded in history have had a multitude of apologists, and plausible reasons have been submitted in justification. —Senator King (Democrat), Utah.

A Big Wind

The November-December industrial stock boom was without industrial foundation. It was financial wind, inflation and speculative gambling. —Senator Shipstead (Farmer-Labor), Minnesota.

The Best Government

The more I read the history of my country the more I am convinced that popular government, among a people of our blood and race, is the nearest approach to ideal government, in its safety, its perpetuity, its beneficence which the mind of man has yet conceived. —Representative Garrett (Democrat), Tennessee.

A Calamity

The depression in agriculture which began in 1920 was not merely a stretch of lean years, such as farmers have had to go through before. It was a financial catastrophe, the full effect of which cannot yet be measured. —Report of the Secretary of Agriculture.

Ask The Times

You can get an answer to any question of fact or information by writing to the Indianapolis Times, Washington Bureau, 1322 New York Ave., Washington, D. C., enclosing 2 cents in stamp for reply. Questions of a legal or marital character cannot be given, nor can extensive requests be answered. All other questions will receive a personal reply. All letters are confidential.—Editor.

Could the insurance paid on account of the Federal bonus be made out to an aunt or did it have to be a nearer relative?

These insurance policies may be made out to any person, not necessarily a relative.

How deep can a submarine go? This depends entirely upon the size and the make of the submarine.

The United States Navy has had submarines submerged to a depth of 236 feet.

Who was the man who played the part of the father of the drunkard in "The Only Woman" featuring Norma Talmadge, and what is his address?

Edward Davis, Address, the United Studios, Hollywood, Cal.

Where is the shrine of St. Anne de Beaupre?

Montmorency County, Quebec, Canada. The rector is Rev. C. Leclerc, C. S. S. R.

What was the official popular vote for Coolidge, Davis and La Follette in the recent election?

Coolidge, 15,718,759; Davis, 8,375,962; La Follette, 4,823,319.

Why is the head of the halibut never marketed with the fish?

Because of its bulkiness and the space required in packing for shipment. The head is very large.

What is the value of flying eagle nickel coins dated 1857 and 1858?

From 1 cent to 5 cents each.

How should club sandwiches be eaten?

They should be eaten as daintily as possible with a fork. It is not proper to eat them with the fingers, as other sandwiches are eaten.

Discipline

REPRESENTATIVE J. FRANK SMITH, of Lafayette, yesterday introduced a bill which would require school teachers before punishing pupils to notify parents of the time and place—graphically not anatomically—so they may attend if they desire.

That should win him the school boy vote. The average obstreperous youngster is no friend of corporal punishment.

Theoretically the bill doesn't limit the teacher's right to administer a licking, but in practice it would.

It's easy for parents to concede that their errant offspring needs punishment, but it's hard to sit by coldly while an alien hand performs the operation. At the first whimper the teacher probably would have to lick the parents.

Spare the rod and spoil the child is a maxim that has been badly overworked. It is doubtful if a youngster who is knocked lop-sided for every innocent peccadillo is improved in character.

However, discipline must be learned by children in school. To inculcate it teachers should be allowed to choose unhesitatingly methods suitable to individual cases as they arise, not later.

Usually teachers don't whip for exercise, but for cause. If they have enough judgment to teach they have enough judgment to handle the disciplinary reins.

Plots

BLOTH TARKINGTON, Indianapolis author, was awarded a verdict in California the other day in a \$500,000 damage suit brought against him by a woman who charged he had stolen her plot for one of his movie scenarios. He didn't appear in court.

One of the penalties of successful authorship or playwriting is the frequent charge of plagiarism. Perhaps this is natural. Only about a dozen fundamental plots exist, and they have been used from the beginning of time. The eternal triangle, love, hate, revenge, the conflict between good and evil, triumph over obstacles, these have been the themes of all writers.

One man takes brick and stone and can build a spinning lovelier than a pisky or a novel. From the same materials another builds a Taj Mahal or a Marion County courthouse. The secret is not in the brick or stone, but in the builder.

So it is with literary artisans. It's not their plots, but what they do with them. Shakespeare's immortal tragedies were embroidered on the quaint framework of musty chronicles. The framework is forgotten, but the embroidery has not lost its brilliance with the centuries. That's genius.

If one has genius, it is not necessary to file a damage suit to enforce recognition. The world will acclaim it and pay gladly without the prod of a court judgment.

Farmers

THERE are 7,500 women farmers in Indiana, according to a recent investigation by the Blue Valley Creamery Institute. Women cultivate 3.1 per cent of all the farms in the State.

It is not surprising to learn that women successfully manage and operate farms on their own account. Why not? They boss the 86.9 per cent of Hoosier farms through their men folk.

Women can run farms without masculine assistance, but men can't succeed agriculturally without the help of women. Some try it, but they mustly batch precariously, while cultivating ingrowing dispositions and dyspepsia.

Agriculture more than any other vocation requires an intelligent partnership of husband and wife. A city woman may know nothing of her husband's business except that he goes to an office in the morning, presumably to chase an apple dollar, and returns at night. The home and business are separate.

A farm home, however, is not a thing apart and aloof from business. It is the office, heart, and center from which radiates all the activities of a productive industry.

No wonder women are successful agriculturists—either singly or in double harness. They have learned farming not from hearsay or a correspondence school but by living with it twenty-four hours a day.

In New York

By JAMES W. DEAN

NEW YORK, Jan. 28.—A new office building going up on Times Square will be open day and night. The owners ask prospective tenants to consider the possibilities of doing business twenty-four hours a day, stating out that many out-of-town people combine business and pleasure and that they could go direct from the theater to offices in the new building for all-night conferences.

The most elegant wraps in town are worn to the opera. Last night I saw women and girls leaving the Met in white ermine, silver cloth, gold cloth, red plush, Spanish shawls and Russian sables. The cost of any one of those cloaks would keep any family living one block in the rear of the opera house for two years.

When Louis Judd graduated from Amherst in 1884 he had not decided on a career. Seeing that the Astor Library wanted an assistant he applied.

When it was one of the units amalgamated fourteen years ago to form the New York public library, Judd moved upward and has been there since. Now at 66 he is known by hundreds of readers, many of them scientists, educators and business men whom he has helped with suggestions for reading and reference.

Today's Little Worry—Reparations



Reason for Fight on Stone and Warren

Times Washington Bureau.
1322 New York Avenue.

WASHINGTON, Jan. 28.—If President Coolidge had anticipated the opposition to the Supreme Court and Charles B. Warren to succeed Stone, he doubtless would have waited a few weeks and so have avoided it. The Senate will be called in extra session March 4 for confirmation of executives appointments, according to custom, and it will be a new Senate, one with a workable Republican majority. This Senate can be expected to confirm both men without a great deal of delay—as part of the wholesale job of confirming Cabinet and other appointments.

Of course, if there is anything in the report that the President intends to keep Frank B. Kellogg in the office of Secretary of State until the beginning of the new Administration

and proposes then to supplant him with Charles B. Warren, it was necessary to make the nominations when he did. This rumor regarding the plan to put Warren in charge of foreign relations, incidentally, is partly responsible for the growing opposition to his confirmation as Attorney General. The Senate being divided into various camps on foreign policy, there is apt to be much consideration of Warren's views on the subject. The basis of the fight to prevent his confirmation, however, will not be his attitude on foreign questions, but his alleged former connection with the Sugar Trust.

It was the latter consideration that caused the Senate subcommittee of the Judiciary Committee to report his name back to the full committee without recommendation, leaving

Col. Alibi in Washington

By N. D. COCHRAN

COLONEL ALIBI had been reading the news of the embarrassment of dry Congressmen whose names had been dragged into the papers in articles telling of the gay parties in Washington and on congressional junkets. Believing that every story has two sides, Colonel Alibi tried to put himself in the place of a patriotic Congressman who votes dry and drinks wet.

"This is a representative Government, you know," said the colonel, "and an honest Congressman must represent the will of his constituents, even if it is at variance with his own. Being human most of the time a Congressman strong in spirit may be weak in the flesh. That is to say he may have a dry conscience and a wet thirst. In his representative capacity he may smite the demon Rum hip and thigh, while in his capacity as a private American citizen he may have a sneaking fondness for the jovial enemy, if you know what I mean."

Stopping a moment to ruminate, the colonel resumed: "You will remember that when we went into the big war our boys in khaki didn't hate the Germans. In fact they had found by long contact with many of them in this country that they were pretty good fellows, easy going, liberal-minded and very companionable. So we had to teach the boys to hate the Kaiser and then the Germans. That was necessary as a war measure, for we were enlisted on the side of the allies and had to play the game, even if we did agree with old General Sherman that war is hell. And in time even the boys who liked Pilsener and Wurzburg learned to jab bayonets into the innards of the Germans who made it."

Right here Colonel Alibi seemed to lick his chops in memory for a moment, and there was an indication of a slight watering of the mouth. With a sigh he again took up his defense: "It's like that with these Congressmen. Their constituents have

enlisted in the war on the demon Rum, and while some of the Congressmen didn't hate beer, ale, wine or red licker any more than our soldier boys hated pre-war Germans, still there was nothing for them to do but charge bayonets on the brewery, the winery, the distillery and the saloon, and lick the stuffing out of Friend Booze.

"That meant supporting the Eighteenth Amendment and voting for the Volstead Act. There was no chance to duck, dodge or desert in face of the enemy for Gen. Wayne Wheeler was in the rear, where he could keep a parental eye on every durned one of them.

"What was a poor Congressman to do? Nothing but obey orders. He had to be either a live hypocrite or a politically dead martyr; and he well understood that a live hypocrite on earth is worth two dead martyrs in the grave; and a lame duck gathers no moss. So, being steeled to war, our hero publicly assailed the enemy and, being privately fond of him, secretly embraced him—or stowed him away in his bosom, if you understand what I mean."

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LOANS

We lend on improved Indianapolis real estate. For those who desire loans not exceeding 65% of our appraisement, we offer our monthly payment plan. For those desiring 50% or less of our appraisement, our regular mortgage plan is offered at a lower rate. A small expense fee, but no commission, is charged.

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