

## The Indianapolis Times

ROY W. HOWARD, President.  
FELIX F. BRUNER, Editor.  
WM. A. MAYBORN, Bus. Mgr.Member of the Scripps-Howard Newspaper Alliance • • • Client  
of the United Press and the NEA Service • • • Member of the Audit  
Bureau of Circulations.Published daily except Sunday by Indianapolis Times Publishing  
Co., 214-220 W. Maryland St., Indianapolis • • • Subscription Rates:  
Indiansapolis—Ten Cents a Week. Elsewhere—Twelve Cents a Week.  
PHONE—MA 2500.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.  
—Syrus.

## 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 drys 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

ROUND 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. Jackon 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 more easily.

What's in a name? Nothing. In New York City, Colonel Silliman 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 have resumed this spring.

St. Louis man stole \$25,000 from the postoffice. They should sentence him to write with a postoffice pen. (Copyright, 1925, 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-growing 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 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, President Coolidge, the last to take up the fight, has been trying to get favorable action by the Senate. But congressional opposition, now headed by Senator Smith, chairman of the Foreign Relations Committee of the upper house, continues to block 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 a second Hay-Quesada treaty, which again yielded all claim to the Isle of Pines "in consideration of the grants of coaling stations hereto 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 Bay part of the treaty, passing up the part referring to the home of the grapefruit.

Since then, each President has tackled the problem only to end 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 war of conquest," a statement was issued by the War Department saying the island was American territory.

## 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 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.

## 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 296 feet.

## Who was the man who played the part of the father of the drunken son 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 LaFollette in the recent election?

Coolidge, 15,718,739; Davis, 8,378,962; LaFollette, 4,822,319.

## 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 cent 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.

## Do officers of the Army and Navy have a vote in presidential and state elections?

Yes, but comparatively few of them vote, due to the length of residence requirements in the voting laws of the various States.

(Copyright, 1925, NEA Service, Inc.)

## 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.

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 indicate 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.

## 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 \$2,500,000 to resuscitate 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.

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.

## 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 a second Hay-Quesada treaty, which again yielded all claim to the Isle of Pines "in consideration of the grants of coaling stations hereto made."

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 Bay part of the treaty, passing up the part referring to the home of the grapefruit.

Since then, each President has tackled the problem only to end 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 war of conquest," a statement was issued by the War Department saying the island was American territory.

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 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.

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 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.

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 now would be taken by them as proof of an already too-widespread suspicion