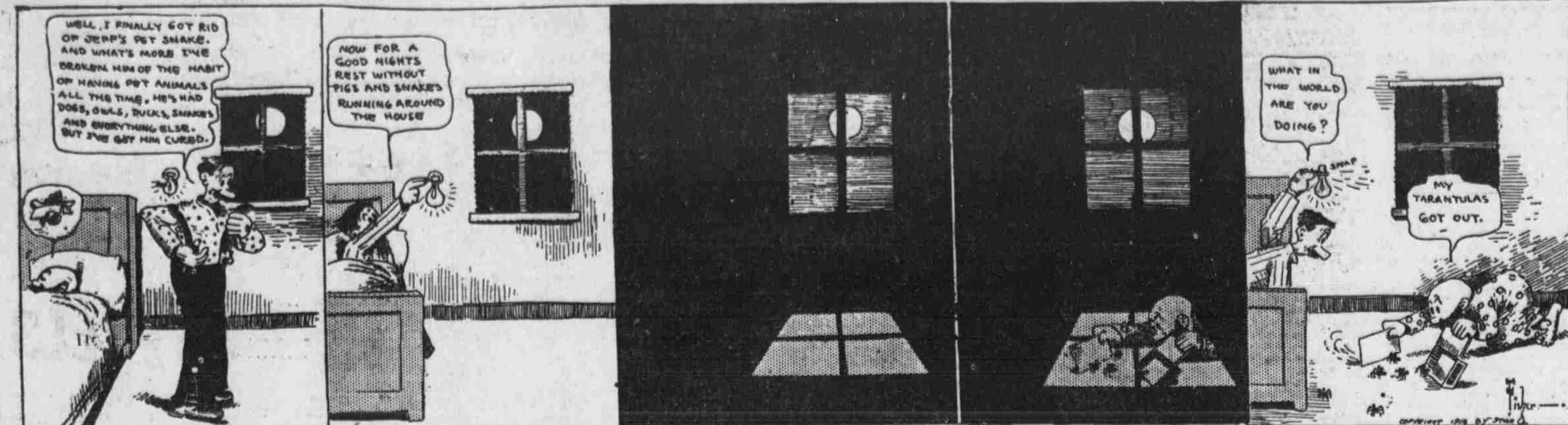


Jeff's Affection for Animals is Something Awful

Drawn for The Bee by "Bud" Fisher



LITTLE HOPE FOR PLAYERS

National Commission Disposed to Reject Most of Their Demands.

REQUESTS TAKEN UP IN ORDER

Considered One by One and Nothing Conceded Except After Hard Struggle—Futts Heads Committee.

CINCINNATI, O., Jan. 6.—If all or any of the requests of the players' fraternity for a revision of the rules of organized base ball is to be granted by the National Base Ball Commission of the committee from the minor leagues, it will be developed early at the joint meeting of the three bodies here today when the committee from the fraternity was heard.

The committee was headed by David Futts, president of the fraternity. It was decided to take up the requests, one by one.

The first request was: "When a player receives ten days' notice of unconditional release he shall be free to sign with any team immediately, the contract to run from the expiration of the ten-day period."

After three-quarters of an hour's discussion it was found that it was impossible. The second request taken up:

"National association players shall receive ten days' notice before they can be released unconditionally."

Mike Sexton argued this rule for the committee from the minor leagues. He said this concession might be made by class AA and A leagues, but that below that standing it was impossible.

After debate the question was passed for further consideration. Request No. 3, which reads: "When a player is transferred he shall be transferred subject to all the terms of his contract," brought forth more opposition from the national commission. By consent this was passed over for further deliberation after heated argument.

Request No. 4 was the first one that really met with no opposition. It reads: "When a player is transferred he shall be furnished with a writing which shall be binding on all the parties concerned, showing what teams have a claim on him and what that claim is."

Request No. 5 brought up another squabble. It reads: "When a player receives his unconditional release, or when waivers are asked on him, he shall be notified in writing to that effect."

The commission seriously objected to the part concerning waivers. Chairman Herrmann explained that secret asking of waivers did not injure the ball player, while Mr. Futts could not understand why any secrecy in the matter was necessary. This request was finally laid over.

Crack Army Polo Player Dies of Injury

EL PASO, Jan. 6.—First Lieutenant Eugene V. Armstrong of the Thirteenth United States cavalry, who was seriously injured Sunday afternoon in a practice game of polo between the Thirteenth and Fifteenth cavalry polo teams, died at 1 o'clock this morning at the military hospital at Fort Bliss. Lieutenant Armstrong's skull was fractured. Although given prompt attention, he could not recover.

The accident occurred when Armstrong, going at full speed down the polo field, collided with Lieutenant Surles, Fifteenth cavalry. Armstrong was thrown to the ground, striking on his head. Surles, although badly shaken up, was not seriously injured.

Lieutenant Armstrong was one of the army's crack polo players and had played with the Meadowbrook and other eastern teams.

He was a native of Pennsylvania, but his parents now live at Cooch's Bridge, Del., from which state he was appointed to West Point, graduating in the class of 1904.

Armstrong was first lieutenant of Troop D, Thirteenth cavalry. He graduated from West Point in the class of 1904 and was assigned to the Thirteenth as second lieutenant. He was promoted to the rank of first lieutenant in 1911 and assigned to continue his service with the Thirteenth.

Because of the drubbing it received at the hands of the Notre Dame last season the army was agreeable to a return game in the hope that it can retrieve its lost prestige.

Notre Dame Will Play Army Cadets

NOTRE DAME, Ind., Jan. 6.—Notre Dame has added another game with an eastern institution to its 1914 football schedule. Announcement was made today that the Hoosier university will meet the army at West Point, November 7, just one week previous to the Notre Dame-Carleton game in Chicago.

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DENVER PITCHER WILL GO TO THE FEDERAL LEAGUE

DENVER, Colo., Jan. 6.—Ben Harris, pitcher for the Denver club of the Western League, announced this morn-

LOS ANGELES GETS BIG RACE

Grand Prize and Vanderbilt Cup Events Go to Coast City.

NEVER WEST OF RIVER BEFORE

Famous Automobile Runs Will Be Made on the Santa Monica Track February 21-22—Large List of Entrants.

NEW YORK, Jan. 6.—For the first time in the history of American automobile racing the grand prize and Vanderbilt cup events will be held this year west of the Mississippi river. The two major motor contests were awarded to Los Angeles today by the Motor Cup Holding association. The races will be run on the famous Santa Monica track on February 21 and 22, the grand prize on the latter date.

Announcement of the conclusion of negotiations for the staging of the races in California was made tonight by Leon T. Shattler, vice president of the Western Automobile association, which will conduct the events. Mr. Shattler had been in touch for six weeks with W. K. Vanderbilt, Jr., Harry Payne Whitney and others identified with national and international automobile racing. The formal agreement was reached between Mr. Shattler and Henry B. Anderson, president of the Automobile Club of America and representative of the Motor Cup Holding association.

The Automobile Club of America has sanctioned the grand prize race for Los Angeles, and Mr. Shattler said he had been assured that the American Automobile association would sanction the Vanderbilt cup event.

Savannah, Milwaukee and the Long Island motor parkway officials did not bid for the races. It is understood that the Western Automobile association was the only organization which sought actively for the privilege of running the events. According to Mr. Shattler, who has been in communication with automobile makers, a list of entrants for the Vanderbilt cup event has been received. A previous national race has been assured while a large entry list in the international grand prize contest also is certain.

Water Board Takes View Contractors Look to Consumers

Whether the Water board should pay its contractors for laying water mains was a question seriously considered by General Manager R. Beecher Howell and his colleagues on the board last night. Under the board's ruling property is assessed to pay the cost of the mains. The board is of the opinion that it is not bound to pay for these mains until the taxes are collected.

"But these contractors performed their work in good faith and ought to be paid," Member W. H. Bucholz remonstrated. Finally a resolution was introduced, to be withdrawn and to be presented at a later meeting, providing that no property owner should be connected with water until delinquent installments of water main taxes were paid and the first installment of the new tax had been turned over to the Water board.

At this meeting General Manager Howell, speaking of a man who had been injured while in the employ of the board and who asked damages, unjudged himself of certain opinions concerning judges and juries. He said:

"The courts often decide a case along the lines of least resistance. They may be trying to do justice, but it is easier to decide it a certain way that is the way it's decided."

"As to taking a damage case to court you know how juries stand. They look at the complainant or the complainant's wife and babies and say, 'well this is the city,' and the claimant receives his damages. This practice has been absolutely established."

Nevertheless, Mr. Howell saw some merit in the injured man's claims and admitted that he personally had rendered the fellow financial service.

Some time soon the board will get together to discuss its policy for the new year, relative to finances, improvements and investments. Mr. Howell is now preparing this policy.

INCOME TAX REGULATIONS

Penalties for Failure to Make Return or Falsification.

WORTHLESS DEBTS LEFT OUT

Farmer Required to Include All Money from Produce and Animals Sold for Wool and Hides or Slaughtered Brutes.

WASHINGTON, Jan. 6.—The form to be used and regulations to be followed by individuals in making returns of income subject to the new income tax were sent out today by the Treasury department. Every citizen of the United States, whether residing at home or abroad, every person residing in the United States and every nonresident alien, who has income from United States investments of \$1,000 or over, must make such return.

Return must be in the hands of the collector of internal revenue in the districts where the payee lives or where he has his principal place of business, not later than March 1. Failure to observe this limit will be punished with fines ranging from \$20 to \$1,000.

Refusal or neglect to file returns, except in case of sickness or absence, will result in an addition of 50 per cent to the tax assessed.

In case of false or fraudulent return 100 per cent will be added to the tax assessed and any person required to make, render, sign or verify such return who makes a false or fraudulent statement with intent to defeat or evade the tax, will be guilty of a misdemeanor and subject to a fine of not more than \$2,000 or imprisonment for one year or both.

An extension of thirty days from March 1, in case of sickness or absence may be allowed by the proper collector provided an application is made by the individual concerned. Returns must be accompanied by oath or affirmation.

For 1913 the specific exemptions will be \$2,000 of \$3,333.33 in the case of a married person and in future years \$1,000 and \$4,000. Where the tax has been withheld on part of the income at the source, or where part of the income comes as dividends upon stock of a corporation which is taxable under the corporation tax act, such an income shall be deducted from the individual's total income when computing the amount on which he is taxable.

The law imposes a tax of 1 per cent and provides that individuals who have an income over \$20,000 and not more than \$50,000 shall pay an additional tax of 1 per cent on such amount; all over \$50,000 and not over \$75,000, 2 per cent; all over \$75,000 and not over \$100,000, 3 per cent; all over \$100,000 and not over \$200,000, 4 per cent; all over \$200,000 and not over \$500,000, 5 per cent; and all over \$500,000, 6 per cent.

Expenses for medical attendance, store accounts, family supplies, wages of domestic servants, cost of board, room or house rent shall not be deducted from gross income, and individuals who own their own residences cannot deduct the estimated value of the rent.

The farmer is required to include in his net income all money from produce and animals sold for wool and hides or slaughtered brutes, provided they are sold. He may deduct the sums actually paid for the animals sold or slaughtered during the year, but the value of animals raised shall not be deducted as expenses or loss. The farmer may also deduct money paid as expenses for producing farm products, live stock, etc., and for repairs for the current year. The cost of tools or machinery is deductible, but not to exceed in value those replaced.

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Express Rates. Chairman Thorne of the Iowa Railroad commission and Dwight Lewis, assistant, commerce counsel, went to Chicago today to attend the second of the sessions of the committee of the National Association of Railway Commissioners to consider uniformity among the states in regard to express rates and conformity with the rates and block system of the Interstate Commerce commission. It is found that if the Iowa commission adopts the interstate rates, much heralded as an immense reduction, it will mean at least \$60,000 a year increase in the sums paid for express business in Iowa over the present Iowa rates ordered by the Iowa commission. It is hoped that some concessions can be made so that Iowa may be able to adopt the interstate rates.

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Because their father has deserted them and their mother is ill and unable to earn money for their support, and no other relatives are able to furnish aid, little Gilbert and Gladys Townsend, 11 and 9 years of age, are being offered for adoption to anybody who will give them a good name and bring them up properly.

Mrs. T. J. Rice, 483 South Twenty-first street, South Omaha, is a sister of the children's grandmother, and has undertaken the task of finding them a suitable home. Her telephone number is South 281, and she asks that persons communicating with her if interested in the case.

For over a week the little ones and their mother, Mrs. Charles Townsend, had no food except stale bread and coffee. Charity organizations furnished groceries when the situation was learned, and now have advised that the children be offered for adoption. The mother will keep her 5-year-old baby, but says she is glad to surrender the other children, so that they may have food, clothing and a pleasant home.

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