#### Prize Designs for Tenements

Remodelling of Old Houses Legislators' Plan

Lockwood Committee Seeks Way to Avoid Dwelling Construction by City

Imperial Correspondence of The Frening Post. atasvi, January 10 .- The Lockwood Legislative Committee, appointed to investigate rent and ice profiteering, has contrived an architects' free-for-all competition for prize designs by which uninhabitable tenements on the East Side of Manhattan, in Brownsville, Brooklyn, and other sections of greater New York can be altered within limits of cost that will still make them rentable to Importance of Proper Foods wage-earners and people of small in-

Unless this competition succeeds and the economical designs and specifications are forthcoming New York city will be driven to the expedient to which London, Glasgow and other European cities have resorted. Abroad the municipalities themselves had to go into the tenement building and renting business, condemning obsolete structures, razing them and replacing them with modern apartment build-

The Lockwood committee's report lies. An inspection made by this profit by the demonstration.

committee, in conjunction with the The general plan which has been auch a lack of sanitary conditions as are given three meals a day at

for the remodelling of these old buildings. The committee has undertaken

spirited citizens.
"It is admitted by all that the exstence of these tenements is a men-ace to the health and the morals of the community; that they retard the proper growth of cities. Unless some practical plan can be speedily devel-oped by which the owners will cause oped by which the owners will cause them to be modernized and made defor dwelling purposes action

#### Travelling Salesman Thomas F. Meagher Gone Since

November 26-Is an Ex-Service Man Police to-day sent out a general carrying on malnutrition work. alarm for Thomas F. Meagher of 2671 Bainbridge Avenue, The Bronx, a Flower Hospital Needs travelling salesman, who has not been

heard from by his family stoce November 26. Meagher is married and Institution Hampered in Effort to employed by a rubber concern in West Twenty-third Street. He was formerly a sergeant in the Eighth Coast Artillery.

Forgery Charged to Bride ken Money From Employers

a warrant for the defendant's arrest necessary repairs at the hospital.

#### Epidemic in Oklahoma Town Makes | work among the poor of the East Side | LL.D. from Washington and Jefferson | Enlargements are needed for the work | College in 1886. Strange Malady Kills Five Hundred III

office were puzzled to-day over the demned cause of a strange mulady that suddealy became epidemic at Skiatook. Taxicab Driver a town of 2,000 persons in Tuisa County.

the disease and more than 500 were ; ill, although reports to-day were that the number ill had decreased to nifty

supply at Skiatoon showed it unnit to 227 Fifth Street, in Bellevue Hospital to his home. drink, according to W. A. Walters, on January 5 was arraigned to-day Judge of the Orphans' Court in Phila-State Chemist, but he was not pre- before Magistrate Robert C. Ten Exck delphia, died in his home in that city pand to say that the water caused in Jefferson Market Court on a short last night at the age of saty-six

According to physhiana, the victims vide, and held in \$500 ball. became affected with dysentery, fol. Weznick was taken to the Hospital lowed by indigestion and exceptions by White, who it is alleged had run resembling somewhat those of cholers.

Men and young people have been Thirtieth Street Circumstances surMen and young people have been Thirtieth Street Circumstances surMos. Edith E. Hanan, wife of John
found especially susceptible, it was rounding Wesniek's death are under H. Hanan, died yesterday in her home said, although the five persons who investigation died from it were aged and three had been weakened by previous illness.

# Plumbers Back to Work

Gets \$1 Day Raise Brooklyn plumbers, members they demanded \$10 a day. The strike of the plumbers followed increases granted bricklayers

## DREICER & CO

Pearl Necklaces of the Highest Lustre and Tone

FIFTH AVENUE of FORTY-SIXTH

## Restaurant to Help Children

New Diet-Teaching Method Planned Here

Will Be Proved by Practical Demonstration

Bowling Green Neighborhood Aseo- of the theatre, was left there last ciation, with the cooperation of the night. public schools, as a part of its sixmonths' campaign in diet instruction. not well balanced. A children's res- were alleged to be near the theatre, "The stimulated desire for better living conditions, and increased earnings during the war, resulted in depopulating the old law tenement with practically no modern conveniences.

These tenements would furnish accommodations for about 1000 feet of parents and to the punit the importance of providing proper food for children, the ctilidren attending being used as examples of the results to be obtained by following the instructions given. It is expected that they will pain to such an example of the punit of the importance of providing properties. dations for about 30,000 fami- extent that the whole community will

State Reconstruction Commission and outlined calls for a restaurant where the League of Women's Clubs, shows twenty-five undernourished children to make them uninhabitable and a minimum cost. To enlist the interest detriment to the community unless and cooperation of the parents two mothers will attend the restaurant able, this committee is cooperating of the experiment, and will be instituted by the distition and cook in in a competition, to which architects to this, classes in Scoking and fool Feeding Stations Raided by the remodelling of the case of the remodelling of the case of the remodelling of the case of the the afternoons. Each meal will be exhibited in the window in order that the expense for the preliminary plans they may see the type of food served and sketches, but the prizes have been and the size of the portions, this arcentributed by civic bodies and public rangement having always been sucrangement having always been suc-cessful in attracting their children. The children are 'o be weighed every week and their weight individu-

ally recorded on a chart, which will be hung on the wall of the restaurant. the following ways: The weight and height of all children will be recorded the American Relief Committee for me necessary. This has been the sizing the importance of proper diet, the committee to greater action in the rience in London and other large. They will also note the effect of drive now being carried on to raise who become diet on the mentality of a fund of \$1,000,000 to feed the stary-the children who attend the restauting Hungarian babies and alleviate the conditions that cause the raids.

of Bronx Is Missing Reports.

Bocial workers are to investigate in the stricken country. Countess and report the influence of the res- Szechenyi, honorary head of the comtaurant on the home fletary. At the mittee, has issued a storend of the experiment it is hoped that the support of the fund. the equipment and the statistics may be utilized by other neighborhoods in

Funds to Help Poor Care for Children and for Maternity Cases

one years has been doing a work of being pressed into service to distribute great magnitude among the poor of water from wells and near-by towns Stenographer Alleged to Have Ta- Manhattan, has been forced recently seriously to curtail its free work, taken against fire, Magistrate George W. Simpson, in Which includes both dispensary and Harlem Court to-day dismissed a free ward service, and has organized charge of forgery made by Morris an extension fund campaign, whose Kohn, a lawyer, against Rose Green- headquarters are in rooms 151 and 150 wald of 108 East 103d Street, when of the Elitmore, to raise money with Detective James Donovan said he had which to resume this work and make

on a charge of violating her parole. Increase in demnity for service and from Cherco, China Corbett, eighty-Detective Donovan said she had been depreciation have brought about this four, a moderator of the Presbyterian arrested November 14 on a charge critical condition in the affairs of the Church of the United States in 1905

of the New York Homospathic Medical ourge, which is corrected with the OKLAHOMA CYTY, Okla. January 12 hospital, and new quarters must soon -Physicians and the State Chemist's be provided for the nurses, as the present quarters have been con-

Three women and two men died of William White Charged With Suspicion of Homicide

William White, driver of a taxicab, who was arrested after the death of Preliminary analysis of the water Paul Woznick, fifty-five years old, of in Springfield, Mass., while on his way the trouble. Further analysis will be affidavit charging suspicion of homi- years. His term of office would have Woznick was taken to the Hospital im down at Madison Avenue and

#### Peddler Found Dead

Basement Stairway of Restaurant Two-Month Strike in Brooklyn with skull fractured presumably by a fall down a flight of stairs, the body daughter of the late Frederick Newup building operations in that her- was found to the basement of a res-, where she had been engaged in serough for two months, returned to work taurant at full that look hearly to-day, vice with the Red Cross ever since this morning, having accepted an of- Detective William Capute and Thomas. fer of \$8.50 a day. When they quit Enright of the East 194th Street Sta- overwork.

net gain for a two-month layoff will that he was going home. He then other stars, and her last appearance wern to the crar of the room where a Lattle Teacher Costs Rica Wants to Buy Submarine After that nothing was seen of him years, late sergeant find class, 227th Chasers until three o'clock this morning when Battallon Tank Corps, A. E. F. died stairway connects with the basement.

#### Two Held for \$1,500 Theft From Theatre

Broadway House, at 135th Street, Burglarized-Young Men Deny Guilt

Burglars broke open the safe in the time between the closing hour last made off with \$1,500 in cash, which, An operiment is to be tried by the according to Frank Dollinger, manager

Pstrolman Patrick Bulger of the West 135th Street station saw a winrolls are still the universal breakfast station, who, after looking over the and the choice of foods in general is ground, arrested two young men who quarters this morning, charged with being suspicious persons. They said they were William McCarthy, twentyone years old, of 2030 Amsterdam Avenue, and John J. Naughton. Wentytwo years old, of 1422 Amsterdam Ave-They denied all knowledge of any burglary committed in the the-

> Burgiar tools were found near the theatre safe, according to the police. Work Speeded on

Hungarian Fund Starving Crowds-Babies

Are Perishing Word of conditions so desperate in Hungary that in many districts where dreds it is necessary to guard the food pensation for services rendered, and distributing centres and food vans must be included in the returns of dreds it is necessary to guard the food The district school will cooperate in from the famished crowds has reached persons by whom received. rant by comparing class reports dur-ing the experiment with previous reports.

The committee is cooperating with Herbert Hoover in the work of relief

> City on Water Rations Norfolk Families to Get Only Five

Gallons a Day, Due to Shortage Nonrolk, Va., January 12.-Families in this city to-day were placed on a water ration of five gallons a day, to conserve the dwindling supply, due to of rain. Sprinkling carts, rail-

Flower Hospital, which for thirty- way tank cars and water boats are Reduced pressure on city mains has been ordered and extra precautions

#### Obtiuary

Increase in demand for service and from Chefoo, China, announced the Who has been a bride for three weeks. dren to undergo the disadvareage of sted from Jefferson College, Cannonswhile in his case of the state of th forged a check for \$100 December 26, sharing the adults' wards. Located at burg. Pa., in 1850, and Princeton while in his employ as a stenographer. Eastern Avenue and Sixty-third Theological Seminary in 1852. He was born in Lett Berwood. Pa. December and ever-growing field in maternity 8, 1835. He received the degree of

OBITUARY NOTES.

Dr. Edwin C. Bolles, professor of history at Tufts College for the last twenty years, died yesterday in his in Medford, Mass. Born in Hartford, Conn., in 1836, he was gradualed from Trinity College in 1855. and was ordained Universalist min-Held in Death Case ister in 1861, and served as chaptain in the Civil War. After the war h preached in churches in New York and Boston, and went to Tufts in 1877. M. L. Davidson of Dorchester, presi-dent and general manager of the Boston Sales Book Company, dropped dead in a railway station last night

> Edward A. Anderson, Associate expired in 1928.

Willimantic, Conn., died suddenly in church yesterday, at the age of seventy-three years... Mrs. Edith E. Hanan, wife of John in this city, 1073 Fifth Avenue, after Peddler Found Dead had entertained on a large scale at her homes in New York, Narragan-Believed to Have Fallen Down sett Pier and Miamt.

Lillie Lawrence McKinstry, wife of Brig.-Gen. C. H. McKinstry, New York Stock Exchange. She returned six weeks ago from France.

yesterday in her home in this city, in the sixty-second year of her age. She Flumbers at the time of the strike. Please is sent told friends in the had played in screen productions with were blens paid \$7.50 a day, so their restaurant at sleven o'clock last night. Ethel Baggenore, Mary Pickford and on the stage was in the play. The

Washington, January 12.—Coxta

Rica is negotiating for the purchase of two of the disarmed submarine of two of the disarmed submarine chasers offered for sale by the Navy Department, Consul Chase to day advaluable Jewelly were found on his liams Cub of New York city.

Battalion Tank Curps, A. E. F. died January 10 of tilness contracted in France, at the home of his father. Andrew H. Kellogg, 229 West Seventy, fifth Street. He leaves a wife, Mr. Kellogg was of the Class 1913 Williams College, and a member of Williams Club of New York city.

## Tips Exempt From U. S. Tax

Law Considers Them as Compensation for Service Christmas Gifts Not Taxable, -Bonuses and Profits Are

office of the Clairmont Theatre, 3240 amounts paid for hire of vehicles in penses in and out of the State and Broadway, near 135th Street, some calling on his customers as a "busi- your living expenses at points when ness expense," but not his hotel board, playing in any locality except your night and early this morning and which is a personal or living expense. Salaries must be reported as income

Liable

for the year in which they are received, regardless of when they are Thus, a man who is paid on the 5th of the month and received his salary for the month of December. 1918, on January 5, 1919, will include the amount in his return for 1919. Mainutrition classes and school dow of the theatre open at about 4 His salary for December, 1919, which lunches have not succeeded in cor- o'clock this morning and notified De- is not received until January 5, 1920, recting dietary faults. Coffee and tective Simeon Tierney of the same need not be included in his 1919 income, although it was entirely earned during that year.

A salary or commission credited to an account and subject to withdrawal on uninhabitable tenements in New taurant will therefore be established acting suspiciously. The youths were must be included as income. Bonuses York city included the following:

| The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses York city included the following: | The youths were must be included as income. Bonuses | The youths were must be included as income. Bonuses | The youths were must be included as income. Bonuses | The youths were must be included as income. Bonuses | The youths were must be included as income. Bonuses | The youths were must be included as income. Bonuses | The youths were must be included as income. Bonuses | The youths were must be included as income. The youths were must be included a included, since they are additional compensation for services. A Christmas gift or other present from an employer is not taxable. Compensation for personal services

may be paid for partly in cash and partly in board and lodging. In this event, a fair value must be placed upon the room and meals, and the amount reported as income by the Salaries of officers and employees

of a State, county or municipal gov-ernment are exempt from taxation. The exemption does not extend to Federal employees and employes of Compensation for personal services

paid to directors and trustees of a corporation or society which itself is exempt from taxation is taxable inome to the recipients. Witnesses in law suits are not employees of a witnesses are subject to taxation. Tips to porters, waiters, etc., are

Money paid under a marriage setbefore and after the experiment. The Hungarian sufferers, with headquar- Neither allmony nor allowance based teachers will familiarize themselves ters in suite 306, McAlpin Hotel. These on a separation is taxable income. with the campaign and give their reports have spurred the member. of though if such funds are invested the classes a short talk such week empha. income derived from such sources

## Actors May Deduct Cost of Costumes in Filing Tax Return

Ordinary Clothes Worn on Stage Are Not Allowable Controller Rules - Doctor Using Home as Office Is Allowed Partial Credit

148. Actor: I am an actor and a resident of New York State, maintaining a home in the city of Rochester. The company of which I am a member is The man or woman whose income and for some time has been, playing s from salary or wages has several in New York city. Are my expendithings to consider in making out his tures for meals and lodging while or her income-tax return. The full away from home a deductible examount received for personal services pense? How about costumes, and must be returned as gross income other items of wardrobe, as well as Direct expenses incurred in earning grease paints, wign and powder nechis compensation, however, are allow- essarily used in my profession. able deductions. For example, says Those expenses, which are part of the Federal Income Tax Bureau, a your business, are deductible. You travelling man selling on commission would be permitted to deduct the may deduct his railroad fare and amount paid out for travelling ex-

home, and you may deduct expense of powder, paints, etc., and for items of wardrobe other than ordinary and present-day clothes, as colonial costumes, etc., assuming that you are not reimbursed for such expenses.

years of age. During the vacation he worked for the State Highway Department and earned \$400. Am I required to include his earnings in my income? A. Yes. Where a minor is not regularly employed and his earn-ings are of the character described by you, such earnings are income to the parent and not to the minor for the Name 1, 1919. He had been main-purpose of the tax. Any amount of taining our home for our two children. this retained by the minor is con-sidered as a gift of the parent to him, self. His will appointed me execusidered as a gift of the parent to him.

145. Uncertain: Why is it that if trix. I have also a separate personal I am married and living with my wife income. In filing a return as his exand daughter, eight years old, with ecutrix (1) what of his personal exan income of \$2,100, and my exemptions may I claim as reduction tions of \$2,200 would free me from on income during 1919 to the time of paying a tax, I have to make out a his death; (2) on my individual re-return? A. The law specifically re- turn may I be permitted the \$2,400 quires every taxpayer having a net exemption as head of family? A. (1) year to file a return. It is true that diminished personal exemption of \$2,under the state of facts given by you 400: (2) if you are keeping up the
no payment of tax would be made, but family home with your two children
a return, nevertheless, must be filed.

146. Stranger: On July 1, 1919, I ted an exemption of \$2,400 on your
moved into New York city, having personal return.

150. Bad Debt: In 1915 I filed property. Is this a business expense? call. year to file a return. It is true that diminished personal exemption of \$2,understand that I must make a return of the income I received for the first six months of the year while I was out of this State? A. Yes. The law (Section 350, Subdivision 7) requires that a person who becomes a resident of New York State at any time between January 1, 1919, and March 15, 1920, is considered a resi-

dent of the State for the entire year of 1919 for the purposes of the tax. 147. Five Oaks: I am a Civil War veteran and receive a pension from the Government. As I understand it. a law passed in New York many years ago made these payments fax exempt. How does this affect personal income tax? A. As payment from the United States Government you would

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B. Altman & Co.

The Fancy Needlework Dep't

will place on sale to-morrow (Tuesday)

7.000 Skeins of

Superior-quality Shetland Floss

the greater part eream-white, but a limited

number of chinchilla, purple and light blue,

at the exceptionally low price of

18c. per skein

or 12 skeins (in box) for \$2.00

This Sale offers a rare opportunity to buy

dainty wool of reliable quality for knitting

or crocheting scarfs, tams, shawls and

(Fourth Floor, Thirty-fourth Street side)

Mahogany Furnishings

Many dainty pieces, particularly appropri-

ate for living room or library, invite atten-

tion to this interesting section of the Fourth

Among them are writing desks of charming-

ly quaint design, some with desk chairs to

harmonize; stands for books and magazines;

small tables for various uses, including

smokers' tables, telephone tables and the

always convenient nests of tables; tea

wagons (which may also be obtained in

walnut); sewing tables, serving trays,

mantel clocks, and other useful and orna-

Madison Avenue - Fifth Avenue

New York

sweaters.

#### Information for Taxpayers

The Evening Post has made arrangements with the Income Tax Bureau of the New York State Controller's office to publish answers to inquiries from taxpayers on the New York State Income Tax law. A column of such inquiries and answers will be published two or three times weekly. Address inquiries to the "Tax Column," New York Evening

required to include any of these mounts in your gross income. a year from shares of the New Jersey Standard Oil. I am a resident of 154. One year after a purchase-New York State and have no other income. Am I required to pay tax on became due, I spent \$45 in securing a these dividends? A. Yes, as a resinew mortgage at a lower interest rate. dent you are taxed on your income both from sources within and without It is a business expense.

149. Port Chester: My husband died ncome of \$2,000 or over in a taxable As executrix you may claim his un-

Judgment against a debtor. It has A. No; it is considered a capital in-never been paid. May I charge this vestment. off as a bad debt during 1918? A. In 188. Dector—As a surgeon I own which you would be permitted to de-

takes up the front part of our home. This fall I had the roof of the whole

Being single, do I have to file a return? A. No: unless your net income is \$1,000 or more.

153. Tradesman: My wife was inured in an automobile accident, which kept her in th hospital for four months. In the meantime I closed my nome, put my furniture in storage and boarded my two minor children and myself. This cost \$800. In settlement with the insurer of the autimobile received \$1,000. Do I have to pay tax on any part of this amount? No. The law specifically excludes from gross income any amount received as a result of injuries either through suit

money mortgage on my office building new mortgage at a lower interest rate. Is this a business expense? A. Yes.

155. Physician: What form shall I (1) myself; (2) what form shall I use you should use form No. 201 for your personal return; (2) if the decedent were a resident, you may make the return on short form No. 200. 156. Am I required to file a return

108. Dector-As a surgeon I own considering a loss, the law in this came my home and use half of the first floor permits the difference between the as my office and laboratory. May I value on January 1, 1919, and the time charge off any of this upkeep as a when you definitely knew that this account was valueless. This judgment propertion of your expenses in mainprobably was worthless on January 1, taining the house which can be ap-1918, and therefore no deduction could portloned to the space used for pro-be made for it as a bad debt; if, how-fessional purposes. Such business exever, it had any value on January 1, penss would cover lighting, heating 1919, that value only is the amount and repairs to this property and also the total amount of your business expense such as telephone, clerical help, 151. Farmer: My country store purchases of medicines and material used in your profession. On the other hand any expenditure which you make of a permanent nature such as an opbuilding reshingled. How do I treat of a permanent nature such as an op-this in my income tax return? A. This erating table or an X-ray apparatus is an expenditure tending to offset the are capital investment, not business

deduct a portion of this year's depre-ciation as a business expense. The proportion being determined by the portion of the building used for busi-ness purposes. ness purposes.

152. Suburban: While my nominal made payable in 1918, it is not 'washie although cocaived in 1919. It' made earnings are \$1,500; with interest, re- although received in 1919. If made pairs and taxes, it is less than \$1,000, payable in 1919 it is taxable.

160. Traveller—I am a resident of the State of New York and derive in-come from England, The Federal Gov. ernment allows me a credit against the amount of the income I have paid to the British Government. Do I get a similar credit under the State law There is no provision in the State law for a credit for a tax paid by a resident of the State to a foreign Government, nor are such taxes allowable deductions.

161. Lingineer-My business is incorporated, but the Federal Government taxes me as a member of a personal service corporation on my share of all the earnings of the company. Do we also have to file a partnership return with the State and are we taxed on uor shares of the profits whether we receive them or not. A. Personal service corporations are not classed with partnerships under the State law as they are under the Federal law. You do not have to file any partneruse in making income tax return for ship return and you will be taxed only myself; (2) what form shall I use on those profits that you personally making income tax return from receive in the way of dividends, in January 1, 1919, to date of death of addition, of course, to any salary a person not in business or profession? A. (1) If you are a resident, you will be obliged to file a return with the State Tax Commission.

Boston-San Francisco Ship Line Boston, January 12 .- A steamship ervice from this port to San Franof information concerning fees and cisco, by way of the Panama Canal, commissions paid to brokers? A. No. will be inaugurated about March Information returns are not required with the sailing of the steamer Ju-

The Store is closed at 5 P. M. daily

# Altman & O

MADISON AVENUE - FIFTH AVENUE, NEW YORK Thirty-fifth Street Thirty-fourth Street

# A Large Assortment of Women's Morning and House Dresses

in simple but tasteful models developed in pretty percales, ginghams and cotton tissues,

will be on sale to-morrow and Wednesday

at the attractively low prices of

\$2.65, 3.50, 4.25 &

(This Sale will be held on the SIXTH FLOOR)

# The January Sale of Bed Furnishings

will feature during the remainder of this week

WHITE BLANKETS

per pair . . . . . \$7.50, 11.50, 16.50 to 27.50 A limited quantity, cut and bound separately, per pair 18.50

#### WHITE BEDSPREADS

Figured pique, hemmed, size 2 x23/4 yards . . each \$3.45 Figured pique, hemmed, size 21/2x23/4 yards . . each 4.25 Crinkled dimity, scalloped, size 2 x23/4 yards . each 2.95 Crinkled dimity, scalloped, size 21/2x21/4 yards . each 3.45

#### COMFORTABLES

Figured silkoline, cotton-filled . . . . . each \$5.65 Figured mull, cotton-filled . . . . . . each 6.75

#### Muslin Sheets and Pillow Cases

Sheets . . . . . . . . each \$1.18, 1.50, 1.68 to 3.35 Pillow Cases . . . . . each 35c., 40c. to 72c.

(Fourth Floor, Madison Avenue Section)

mental articles.

34th and 35th Streets