

MILLIONS AT STAKE IN REVENUE SUIT

"Invested Capital" Case, Most Important in Decade, Before Supreme Court

STOCK DIVIDENDS INVOLVED

By the Associated Press
Washington, Jan. 7.—Arguments were begun today in the Supreme Court in the "invested capital case," characterized by Solicitor General E. A. Tamm as "the most important legal suit from the standpoint of government finance in a decade." Whether the government will be forced to return hundreds of millions of dollars paid as income taxes depends on the outcome.

The immediate cause of issue before the court is the appeal of the La Belle Iron Works from a ruling of the Bureau of Internal Revenue refusing to allow it to treat as invested capital the value of ore lands, which it had purchased in 1904 for \$100,000, and which, by 1917, had increased to \$10,000,000. The government agents maintained that the increase in reality was "profit," and should be taxed as such. The company added the increase to its capital, and claimed the normal deduction of 7 per cent, paying under protest the additional tax of \$1,081,000.

The question under a stock dividend is taxable arose in a new form in

the present case, the increased value of the ore lands having been represented on the books of the corporation, according to the government's brief, since 1912 by "stock issued as a stock dividend."

The wide interest displayed in the case in the business world was illustrated by the number of requests for permission to appear as "friends of the court." Those granted permission to file briefs included the Long Bell Lumber Co., of Kansas City; the National Lumber Manufacturers' Association and the Kansas City Structural Steel Co.

Increased value of the ore lands is comparable to the increase which occurs in the value of a herd of cattle, which, when purchased, included a number of calves, the appellant argued. "Profit" was defined to the court as the actual net amount of gain made by a business between any two dates.

The appellant's theory is that the capital invested in its ore lands is not what it paid for them, but is to be measured by the present value of the lands. Mr. Friserson said, "The government contends, on the other hand, that the act clearly defines the 'invested capital' as the amount received in exchange for its shares of stock, plus any 'undivided or unearned surplus' used in the business."

BEVERIDGE TO SPEAK

Former Senator to Address Penn Law Students Tonight

Ex-Senator Albert J. Beveridge, of Indiana, will deliver an address on the "Life and Works of Former Chief Justice Marshall," at the University of Pennsylvania, tonight, at 8 o'clock. The lecture, which is scheduled to commence at 8 o'clock, is open to all law school students and faculty and their friends.

SCHOOL FOR UPPER MERION

Board Authorizes New Building at Cost of \$100,000—Ready in Sept.

The Upper Merion school board authorized the sale of \$100,000 worth of bonds to obtain funds for the erection and equipment of a public school to be located in Swedeland.

The school will be on a two-acre plot donated to the district by the Alan Wood Iron and Steel Co. It will be an eight-room modern building, to accommodate 200 pupils. It is expected to be ready for occupation in September. The bonds will be 5 per cent, tax free, to be dated March 1.

Julia Bailey Estate \$109,000

Numerous bequests and annuities are contained in the will of Julia Bailey, 7221 Bryan street, Mount Airy, probated today, disposing of \$109,000. The residue of the estate is divided between the Pennsylvania Society to Protect Children from Cruelty, the Children's Aid Society and the Hayes Mechanics' Home. Other wills probated were Charles A. Glocker, 730 Roosevelt boulevard, \$55,000; Angeline Anderson, 1028 Mount Vernon street, \$25,000; Arwood E. Spangler, 728 West Allegheny avenue, \$17,000; Philip Toner, 121 West Logan street, \$4600; Bernard J. Matthews, 512 South Twenty-fourth street, \$3400, and Emma J. Green, 521 South Forty-first street, \$29,000.

TEXTILE SPINDLES *Phila.*
Made in Phila.
For Silk, Cotton and Woolen Manufactures
Excelsior Forge & Mfg. Co.
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Big Sale 1000
45 DIAMOND RINGS
\$31.50

HERE'S THE BIGGEST DIAMOND EVENT EVER HELD IN PHILADELPHIA.

We have chosen just a thousand of these pure white, perfect cut diamonds to sell at a price never before offered for such quality stones—the mountings are 14-kt. solid green gold—platinum top—hand engraved. Hurry, if you want one—this lot will not last long.

Your Credit Is Good and Your Money Refunded if You Can Buy Cheaper for Cash.

Open Saturday Evenings

Be Sure of Address—Look for Name on Windows

OUR ONLY STORE
M.S. SIMON & CO.
LARGEST EXCLUSIVE CREDIT JEWELRY HOUSE IN PHILADELPHIA
39 NORTH 13TH STREET

Wanamaker & Brown

Oak Hall is on a Replacement Basis Not Merely Seeking it

Today and tomorrow you can walk into any department of Wanamaker & Brown and choose clothing for your entire family—

With our assurance that every reduced price is guaranteed by us to be the lowest at which you will find clothing for sale during 1921.

SELECTION WILL BE FOUND PLENTIFUL IN ALL DEPARTMENTS OF THE STORE—MEN'S, YOUNG MEN'S, WOMEN'S, MISSES' AND BOYS'.

Thousands of Overcoats and Suits

\$35 & \$40 Suits for.....	\$20	\$45 & \$50 Overcoats & Ulsters for.....	\$25
\$45 Suits for.....	\$25	\$55 Overcoats & Ulsters for.....	\$30
\$50 & \$55 Suits for.....	\$30	\$60 & \$65 Overcoats & Ulsters for.....	\$35
\$60 & \$65 Suits for.....	\$35	\$75 Overcoats & Ulsters for.....	\$45
\$65 & \$70 Suits for.....	\$40	\$85 & \$90 Overcoats & Ulsters for.....	\$55
\$75 & \$85 Suits for.....	\$45	Oxford Vicuna Suits with Extra Trousers, \$50, reduced to.....	\$35
\$75 Prince Albert Suits.....	\$55		
6000 Black Sack Suits.....	\$45		

Young Men's, Boys' Long and Short-Trouser Suits

Young Men's \$50.00 Suits.....	\$30.00	Young Men's \$40 Overcoats, \$25.00	
Young Men's \$55.00 Suits.....	\$35.00	Young Men's \$45 Overcoats, \$30.00	
Young Men's \$60.00 Suits.....	\$40.00	Young Men's \$50 Overcoats, \$35.00	
Boys' \$16.50 Suits for.....	\$10.00	Boys' \$15.00 Overcoats for \$10.00	
Boys' \$20.00 Suits for.....	\$13.50	Boys' \$20.00 Overcoats for \$15.00	
Boys' \$25.00 Suits for.....	\$16.50	Boys' \$30.00 Overcoats for \$20.00	

Note:—Special Suits for stout boys—sizes 13 to 20—reduced to \$18 and \$20 Blue Serges and fine Cassimeres

ALL SUITINGS AND OVERCOATINGS IN THE TAILORING SHOP BUILT TO MEASURE WITH A FLAT REDUCTION } **25%** ALLOWED OF

Lousols'
133 S. 13th St.

NEW!

Lousols' will show you what is New in Frocks for Spring—New Materials! New Lines! New Colors! Fascinating, Brilliant and Original! Just NEW out of their boxes.

Wraps—Dresses—Suits

At Cost and Below Cost

19.50-39.50-125.00

Formerly 39.50-69.50-265.00

Bona Fide Reductions on Our Entire Stock of Fine Winter Apparel

ALL SALES FINAL

MANN & DILKS
1102 CHESTNUT STREET

TYROL WOOL

Tyrol Wool is Not a Wool Jersey

Ladies' and Misses' Plain Tailored Suits

18.75, 22.75, 27.75

About 1/2 Price

These plain tailored, never-out-of-style suits will be perfectly good this spring.

3.00 Quality Silk Hosiery, 1.95

2.50 Quality Silk Hosiery, 1.45

Ladies' Hats 1/2 Price

MANN & DILKS
1102 CHESTNUT STREET

Seen in the Chestnut St. Shops

WOMEN'S SHOES

WOMEN'S SHOES

WOMEN'S SHOES

The second-floor shop of Del Mar & Co., 1211 Chestnut Street, is located in the heart of the shopping district. Many Philadelphia women have made the interesting discovery that Del Mar shoes meet with their approval, both as regards style and price.

YOU'VE just about made up your mind to buy hard candies this week. I know, and I'm glad to be able to recommend to you those sold by Edouard D. Kruse Company, 100 South Eleventh Street, and 4903 Baltimore Avenue. I can assure you that they are made from the purest and most wholesome ingredients obtainable, and that their flavors leave nothing to be desired—and that means something in hard candy especially. The hard candies are only 25 cents a pound. Many out-of-town people are having them sent parcel post. Chocolate and vanilla butter creams—another toothsome delicacy made by Kruse—are 40 cents a pound. Every one likes butter creams, but these are a glorified sort of butter cream that I'll wager haven't an equal anywhere.

IT IS one thing to say casually: "My engagement ring came from Bailey, Banks & Biddle," and another to appreciate the fact that the name of Bailey, Banks & Biddle Company stands for quality—in materials and in workmanship. You do, of course, recognize when you receive a gift from this store, that the donor extends your own good taste, and that he or she knows that you will appreciate its coming from a store whose aim is the best, the most exclusive, the most exquisite. For so important a gift as an engagement ring one wants to be certain of the best—one wants a polished Girdle Diamond, the most beautiful of diamonds, one wants its setting designed by Bailey artists, for that means that one's ring will possess individuality and distinctiveness.

BETWEEN now and Monday every one of my readers who in the least suspicion that she may need an household or kitchen utensil would do well to prepare a list, for on Monday I shall have an interesting announcement of an event to take place at the store of J. Franklin Miller, 1612 Chestnut Street. This is the season of inventories, and the housewife should not be behindhand in taking stock of her working materials. The bride and bride-to-be will appreciate, too, the splendid opportunity that will be offered them to furnish their kitchens with the very best utensils that are made, for only dependable articles of standard make are sold by J. Franklin Miller. Coming as it does at a time when prices of all such things are high, the announcement is sure to be welcome.

Dalsimer Standard Shoes—"Standard" for Forty Years

January Clearance Sale Features Women's Shoes at Reductions Most Surprising! NOW—the Best Values in Town!

Beautifully Stylish Shoes With High French Heels

Formerly Priced at \$12.00

Shoes of All-Black Kid—Patent Colt with Satin Tops—Patent Colt with Kid Tops—Patent Colt with Suede Tops—with exquisitely stylish High French Heels.

\$5.75

Highest Grade Shoes Baby French or High French Heels

Formerly Priced Up to \$15.00 and \$16.50

Black Suede—Grey Suede—Taupe Suede—Brown Suede—Black Calf with Fawn Fabric Tops—Patent Colt with Fawn Fabric Tops—Button or Lace.

\$8.75

'Tis a Feat to Fit Feet

Reductions on all wool, silk and cotton Hosiery

Big values for all the family also at lower price levels

Dalsimer

The Big Shoe Store

1204-06-08 Market Street

Replacement In Woman's Shop

\$15.00 For \$22.50 to \$55 Dresses in Tricotines, Serges, Jersey Wools and Velvets.	\$29.75	For \$35 to \$45 Dresses, Poiret Twills and Tricotines, Mostly Naxys, Beaded and Silk Embroidered.	\$29.75	For Meteor, Satin, Georgette, to Beaded and Silk Dresses. Values \$42.50 to \$65.	\$42.50	For Richest Dresses in Meteors, to Satins, Georgettes and Black Nets, Regularly \$52.50 to \$75.	\$35.00	For Dresses Regularly \$22.75 to \$35. Jerseys, Serges, Satins, to Georgettes, Taffetas, Tricotines and Silks.	\$11.75 to \$17.75	For \$19.75 to \$25 Coats, Tweeds in Several Colors. These Are Built Overcoat Style and Are Made by the House of Kenyon. Marked for Quick Clearance.	\$13.75	For \$35 to \$45 Suits, Chevats, to Poppins, Silvertones and Velours.	\$22.75 to \$29.75	For \$47.50 to \$75 Suits, Many Samples in This Group, Serges, Silvertones, Velours, Broadcloths.	\$35.00	For \$55 to \$69.75 Suits, Duret to Laines, Velours, Silvertones, Serges. Some Fur-Trimmed.	\$39.75 to \$45.00	For \$125 Coats, Bolivias with Nutria Collars. All Wanted Colors.	\$75.00 to \$85.00	For \$75 Coats, Velours, Silvertones, Bolivias, With Sealine and Taupe Nutria Collars.	\$57.75	For \$65 and \$75 Coats, Velours, to Silvertones, Bolivias; Mostly Fur-Trimmed.	\$47.75 to \$52.50	For \$27.50 to \$45 Coats, Wool Velours and Silvertones. Some of These Are Fur-Trimmed.	\$16.75 to \$27.75	For \$47.50 to \$69.75 Coats in Sample Sizes, Season's Newest Styles and Fabrics. Handsome Fur Trimmings.	\$37.75 to \$39.75	For \$75 Suits, Some Fur-Trimmed, All Desirable Colors, Hand-some of Fabrics.	\$47.50 to \$55.00	For \$85 to \$89.75 Suits, Season's Handsomest Styles, Materials and Colorings. Many Fur-Trimmed.	\$57.50 to \$59.75	For Blouses of Pongee, Crepes de Chine, Batiste, Voile and Georgette. Were \$4.95 to \$12.75.	\$3.95 to \$9.75
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All Furs Bear Decisive Reductions

\$110 for a 30 inch self-trimmed Marmot Coat, regularly \$150	\$239.75 for a 36 inch Australian Opossum Coat, regularly \$339.50
\$135 for a 36 inch Marmot Coat, self-trimmed, regularly \$189.75	\$249 for a 30 inch Hudson Seal self-trimmed Coat, regularly \$375.00
\$175 for a 36 inch Marmot Coat, raccoon collar and cuffs, regularly \$239.75	\$395 for a 36 inch Hudson Seal Coat, beaver collar and cuffs, regularly \$550.00
\$165 for a 36 inch French Seal Coat, regularly \$300	\$425 for a 40 inch Hudson Seal Coat, beaver collar and cuffs, regularly \$595.00
\$299.75 for a 36 inch French Seal Coat, skunk collar and cuffs, regularly \$335	\$450 for a 42 inch Hudson Seal Coat, skunk collar and cuffs, regularly \$650.00

All Furnishings and Hats

All \$2.50, \$3.00, \$3.50 Fancy Soft-Cuff Shirts, percale and madras \$1.15	\$5.00 for 10.00 Shirts: \$6.00 for \$12.00 Shirts.	All fine Madras Shirts, 4.50, \$5.00, \$6.00, \$3.00	Men's Sweaters and Cardigan Jackets	50c to \$5.00	Shawl-Collar Sweaters—\$5.00	Shawl-Collar Sweaters—6.00	Elaxer Knit Coats, now 8.75	Working Shirts, blue and gray chambray—Striped Work Shirts 1.25	Blue Flannel Shirts 4.00	Gray Flannel Shirts 3.00	Donat Flannel Pajamas 4.00	Bath Robes, now \$2.50	Bath Robes, now 6.00	Wool Mullers 10.00, now 6.50	Natural Merino 8.00	Natural Merino 5.50	Heavy Ribbed Egyptian Shirts and Drawers, \$1.25 per garment, now 1.50	Heavy Ribbed Egyptian Shirts and Drawers, \$1.25 per garment, now 1.50	Valour Hats for \$10.00	Valour Hats for \$15.00	Valour Hats for \$18.00	Valour Hats for \$20.00	Valour Hats for \$25.00	Valour Hats for \$30.00	Valour Hats for \$35.00	Valour Hats for \$40.00	Valour Hats for \$45.00	Valour Hats for \$50.00	Valour Hats for \$55.00	Valour Hats for \$60.00	Valour Hats for \$65.00	Valour Hats for \$70.00	Valour Hats for \$75.00	Valour Hats for \$80.00	Valour Hats for \$85.00	Valour Hats for \$90.00	Valour Hats for \$95.00	Valour Hats for \$100.00	Valour Hats for \$105.00	Valour Hats for \$110.00	Valour Hats for \$115.00	Valour Hats for \$120.00	Valour Hats for \$125.00	Valour Hats for \$130.00	Valour Hats for \$135.00	Valour Hats for \$140.00	Valour Hats for \$145.00	Valour Hats for \$150.00	Valour Hats for \$155.00	Valour Hats for \$160.00	Valour Hats for \$165.00	Valour Hats for \$170.00	Valour Hats for \$175.00	Valour Hats for \$180.00	Valour Hats for \$185.00	Valour Hats for \$190.00	Valour Hats for \$195.00	Valour Hats for \$200.00	Valour Hats for \$205.00	Valour Hats for \$210.00	Valour Hats for \$215.00	Valour Hats for \$220.00	Valour Hats for \$225.00	Valour Hats for \$230.00	Valour Hats for \$235.00	Valour Hats for \$240.00	Valour Hats for \$245.00	Valour Hats for \$250.00	Valour Hats for \$255.00	Valour Hats for \$260.00	Valour Hats for \$265.00	Valour Hats for \$270.00	Valour Hats for \$275.00	Valour Hats for \$280.00	Valour Hats for \$285.00	Valour 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Hats for \$890.00	Valour Hats for \$895.00	Valour Hats for \$900.00	Valour Hats for \$905.00	Valour Hats for \$910.00	Valour Hats for \$915.00	Valour Hats for \$920.00	Valour Hats for \$925.00	Valour Hats for \$930.00	Valour Hats for \$935.00	Valour Hats for \$940.00	Valour Hats for \$945.00	Valour Hats for \$950.00	Valour Hats for \$955.00	Valour Hats for \$960.00	Valour Hats for \$965.00	Valour Hats for \$970.00	Valour Hats for \$975.00	Valour Hats for \$980.00	Valour Hats for \$985.00	Valour Hats for \$990.00	Valour Hats for \$995.00	Valour Hats for \$1000.00
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