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MELLON SUGGESTS SURTAX REDUCTION
Secretary Would Close Up Ways of Evading the Federal Statutes
REPORT GOES TO CONGRESS
By Associated Press
Washington, Dec. 6.—Reduction of the maximum income surtax rate from the present 50 per cent to not more than 25 per cent and the closing up so far as possible of existing avenues of escape from Federal taxes are urged by Secretary Mellon in his annual report, transmitted today to Congress. No general revision of the revenue laws is proposed nor are additional taxes suggested. Mr. Mellon expressing the hope of meeting any indicated Government deficit through collection of back taxes and income from other sources.

The Treasury Secretary informs Congress that to attempt alone to stop the gaps through which there is an avoidance of tax payments to the Government will not be enough because the existing rates of surtax "put such heavy pressure on the larger taxpayers to reduce their taxable incomes" that new ones would surely be found. He adds that the Treasury Secretary is advised that the fact remains that they are becoming increasingly ineffective and are yielding less and less revenue each year.

Mr. Mellon tells Congress the time has come to "face the facts squarely" and to correct the artificial conditions which have passed and which he asserts, are not sound business from the point of view of business or national development, and, at the same time, are impairing the revenues of the Government.

The more important of the methods used by the taxpayers to reduce the amount of income subject to taxation are listed by Mr. Mellon as follows:

1. Deduction of losses on sales of capital assets, with the failure to realize certain tax advantages of regularity and security so as to avoid taxable gains; investment in tax-exempt securities; and division of property, creation of trusts and the like.

2. Not all of these things can be controlled by law or by regulation, he continued, and most of them lead to unnatural and frequently harmful economic results. To reach the end the thing most necessary is the reduction of the surtax rates themselves, in order to reduce the pressure for avoidance and maintain the revenues derived from the surtax.

"I will assume such readjustment is made in the ordinary course of events," he says, "that the surtax rates will tend to drop toward the vanishing point. The wise course is to reform the surtaxes now while the system still functions and at the same time to close so far as possible the gaps which now exist. On this last the reduction can be made without loss of revenue, for in the long run, with material benefit to the nation.

"To support this statement Mr. Mellon says that the number of returns filed for 1920, in which the taxpayer claimed a deduction for losses, was 1,229,344 in 1920, the number of returns of incomes over \$200,000 decreased during the same period from 12,901 in 1917 to 2,914 in 1920, and the amount of income over \$200,000 from \$68,972,384 in 1917 to \$2,365,155 in 1920.

TURKEY GOES "DRY"
Kemalist Demand Medical Tests Before Marriage
Constantinople, Dec. 6.—No alcohol will be permitted to enter Turkey, under the ruling recently made by the National authorities, and the present stocks must be consumed within two months or they will be destroyed.

Muenter, Germany, Dec. 6.—The Provincial Diet at Westphalia has forbidden the sale of alcoholic drinks to persons under eighteen years of age or habitual drunkards. The Diet further has ordered that no alcoholic drinks may be sold in motion-picture shows and has reduced the hours for the sale of such liquors in licensed places.

SIBERIA LINKS U. S. AND SOVIET RUSSIA
Far-Eastern Delegate Allowed to Remain Here—Can Serve as Co-Between
CONSUL STAYS AT CHITA
By CLINTON W. GILBERT
Staff Correspondent Evening Public Ledger
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Washington, Dec. 6.—From the State Department it is learned that the special trade delegation of the Far Eastern Republic will be permitted to stay on in Washington even though the Far Eastern Republic has been reunited to Russia. It is explained that Mr. Boris Skvirsky, who is the sole remaining member of the delegation, will stay on as a "private citizen."

SIBERIAN EXILES TO STAY IN KOREA
Gensan, Korea, Dec. 6.—(By A. P.)—The refugees from Vladivostok are bitterly opposed to a suggestion that they be removed to the trans-Baikal region of Siberia. They declare their transfer would mean certain death and that they would rather freeze to death where they are.

The authorities here are beginning to take measures for the relief of the unfortunate, whose sufferings are terrible. Japanese have been turned out of their homes in the city and converted into an isolation hospital for children suffering from measles. Hitherto the little patients have been hidden away in some private space, some living in cold floors in their misery. Deaths from measles average eight daily.

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BEFORE purchasing any more of what has been a favorite variety of candy it is worth while to visit one of the Montague shops (located in all central sections of town) and obtain some of the Montague Dutch Creams, a superlatively delicious chocolate-coated confection, beautiful to look upon and delightful to taste. Mail orders filled at Number 9 South 15th Street.

THERE is never a time, place nor occasion at which, in which, nor upon which a gift of fruit is not entirely appropriate and acceptable. Hallowell's, Broad and Chestnut, specialize in gift baskets of fruit. The fruits are always delivered in perfect condition and the baskets so arranged by especially retained artists as to be lusciously beautiful pictures.

THE winter season is very trying upon ordinary clothes and best clothes; they become faded, looking or spotted and commence to appear worn out when such is not the case. Telephone or write Barg's, 1113 Chestnut Street. Let them take the garment without bothering you and in a short time they will return it perfectly renovated, clean, fresh, as good as new. Barg's do not delay.

EVERY woman needs shoe-buckles and set shoe-buckles are the last word in fashion. Claffin's, 1107 Chestnut Street, employ a staff of artists who design and make settings for buckles. These settings are created to express individual personality and vary from classic simplicity to motifs in metallic laces and brocades of imperial magnificence.

two governments. No official change has taken place. Even the retaining of consulates at Chita and Vladivostok is only a return to a situation that prevailed a long time after the Soviet revolution. Our consuls were kept in Russia for several months and would have been there still if it had not been for the revolutionary government raiding the consulates of some other powers and it was thought best to withdraw our representatives.

American business has become interested in Siberia. In particular there is the concession to an American oil company of all lands in Saghalin. It will be convenient to keep informed through the consular at Vladivostok or through Mr. Skvirsky here regarding the development in Saghalin, where the Japanese are also seeking oil claims.

The understanding here is that the State Department has somewhat softened in its attitude toward Russia. Recognition is as far off as ever. But the establishment of a trade delegation here in the person of Mr. Skvirsky or the sending of an American economic commission to Russia is among the possibilities.

Other conveniences are being built for the destitute wanderers. The American and Japanese Red Cross and other organizations are co-operating in the relief work. One committee has undertaken to feed all the children under sixteen years of age.

Seoul, Korea, Dec. 6.—(By A. P.)—Governor General Salto, of Korea, when informed yesterday of a rumor that Russian refugees at Gensan were to be sent out of Japanese territory into the trans-Baikal region of Siberia, declared they would not be sent anywhere against their wishes.

Refugees with families are to be removed with their wives and children to a Japanese barracks near Gensan and dugouts are being constructed on the plains so that those aboard the crowded ships in the harbor may come ashore.

PERFECTLY served lunch, at moderate cost, composed of delicious food, eaten in the warm amber glow of the Hotel Adelphi Balceny (13th and Chestnut) is a certain way to avoid cold-producing over-fatigue brought on by the rigors of shopping. As is the delightful food to the body, so is the indescribably lovely Hotel Adelphi music to the tired mind.

ONE of the finest and surest ways in which to avoid getting sick in winter is to avoid exposure. Call Baring 8500 and get a Cunningham Taxi, not only insuring satisfaction and safety, but also a taxi which does not charge for extra passengers. All Cunningham taxis are Dodge cars.

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IT is very unusual to find an opportunity before Christmas when it is possible to secure great reductions in price on the finest and highest type of merchandise. Friz & La Rue, 1615 Chestnut Street, famous throughout the country for the variety and excellence of their stocks of every type of Oriental Rug, are now holding a pre-inventory sale in which every rug has been greatly reduced in price.

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At Quite Moderate Prices
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In 1884, Mr. McC named four individuals as trustees of a fund for his daughter and her son. One never qualified. One resigned in 1887. One died in 1905. The last was declared of unsound mind. A fifth was appointed and he died in 1920.