

REVENUE BUREAU FACES DILEMMA IN TAX COLLECTIONS

Commissioner Roper Sets Forth Difficulties in Letter to McAdoo

TO COLLECT UNDER LAW OF LAST YEAR

Roper Urges That Congress Hasten Work on Revenue Measure

WASHINGTON, Dec. 1.—The dilemma of the internal revenue bureau in being compelled to proceed with plans for collecting taxes under the old revenue law because congress has not enacted a new measure, was set forth in a letter of internal revenue commissioner Daniel C. Roper to Secretary McAdoo, made public today.

"Despite the confusion which it seems at the moment will inevitably ensue," wrote Mr. Roper, "I feel that it is clearly our duty to pursue our course for the application to the current year of the law now on the statute books unless the existing law is superseded by a new law before January 1, 1919.

Salutory Effects. "I need not remind you of the salutory effects which will be produced by a prompt decision with respect to the taxation program. Business men and all those who must participate in the solution of the grave economic problems incident to the period of reconstruction are beset in their calculations by the uncertainty of the government should not fail to dispose quickly of the important questions of taxation which vitally affects every business and the determination of which awaits only the completion of the prescribed legislative procedure.

"Seven months have been consumed in bringing the revenue bill to its present form. All this effort will be of no avail unless the bill is very speedily enacted into law.

"Only one month remains before the commencement of the period prescribed by law for the filing of income and excess profits tax returns. Return forms, instructions and regulations must be constructed and millions of copies printed and distributed through the country. Thousands of internal revenue officers and employees must be mobilized and intensively drilled so that they may go forth properly equipped to disseminate correct information as to tax procedure. The law now in effect is unnecessarily complex and contains provisions which conflict with other provisions or are otherwise incapable of satisfactory administration.

Can Bridge Gap. "During the past year by the exercise of a wide degree of administrative discretion it has been possible to bridge the gap created by the inadequacy of the present law but it must be recognized that the satisfactory results of last year's administration were made possible only by the patriotic spirit of accommodation of the people. This attitude was induced by war emergencies and by the same feeling of assurance I have possessed that the act of October 3, 1917, would not remain in force another year but would be superseded by a new law embodying adequate and intelligible taxing provisions and authority for reasonably flexible administration.

Toward this end I have endeavored consistently to guide the tax administration of the last year. But now with the time for taking action at hand, I am appalled by the necessity of proceeding in accordance with the existing revenue law."

SEEKS SEPARATE PEACE

LONDON, Saturday, Nov. 30.—Bavaria will open negotiations for a separate peace with the entente allies, according to an Exchange Telegraph dispatch from Zurich, which adds that the rupture between the governments of Berlin and Munich is now complete.

The government of Germany is supported by Field Marshal von Hindenburg, who placed the army at its disposal, and refuses to resign or to dismiss Dr. W. S. Solf, foreign secretary in the coalition cabinet, or Dr. Mathias Erzberger.

KAISER WAS NOT RESPONSIBLE FOR WAR; HE SAYS SO

Poor, Maligned Ruler Took Famous Voyage to Preserve Peace

BRUTAL CABINET ARRANGED THE TRIP

Another Writer Attempts to Present Alibi for Beast of Berlin

COPENHAGEN, Saturday, Nov. 30 (By The Associated Press).—Further revelations showing that former Emperor William of Germany, is seeking to escape responsibility for bringing on the war are contained in an article by Dr. Georg Wegener, appearing in the Cologne Gazette, recounting a conversation which the writer had with the emperor, who fled. In this interview the emperor attempted to shift the blame for the world conflict to the shoulders of Dr. Theobald von Bethmann-Hollweg, former minister of foreign affairs.

Against His Will. "Against my will they sent me to Norway," William is quoted as having said. "I did not wish to undertake the voyage because of the gravity of the situation after the murder of Archduke Francis Ferdinand was made public. But the emperor said to me: 'Your majesty must take this voyage in order to maintain peace. If your majesty remains here it undoubtedly means war and the world will lay to your charge responsibility for this war.'

"Well I then undertook the voyage. During this time I received no reports from my government concerning current events. Strictly speaking, I only learned from Norwegian newspapers of what was occurring in the world and in this way I learned of the Russian mobilization measures. "But when I heard that the British fleet had put to sea, I returned of my own accord. They had nearly caught me. On my orders, German ships returned at once to the security of Norwegian harbors. Later it would not have been possible for them to do so."

Mentions Declarations. The emperor then mentioned declarations of General W. A. Soukhomlinoff, Russian minister of war, during the investigation which occurred afterwards, when he later altered to the statement that he had not ordered real mobilization but only readiness for mobilization. The emperor, however, insisted on the correctness of his first declaration, according to the existing revenue law."

MAURETANIA MET BY ARMY AND NAVY TUGS ON ARRIVAL

Carrying American Troops, Big Liner Anchors in Gravesend Bay

ADMIRAL MAYO IS PASSENGER ON SHIP

Mayor's Committee and Other Citizens Go Down Bay to Meet Steamer

NEW YORK, Dec. 1.—The British steamship Mauretania, returning to the United States with the first large body of American over-seas troops anchored in Gravesend bay at 7 o'clock tonight. She was met by navy and army tugs. She will probably arrive at her anchorage until early tomorrow morning, when she is expected to dock at Hoboken.

The navy tug, it was reported, had been ordered to meet the Mauretania to bring ashore Admiral Henry T. Mayo, commander of the Atlantic fleet, who was returning from England as a passenger. The army tug, it was said, had orders to bring ashore an army officer of high rank. Aboard the Mauretania, as announced recently by General March, chief of staff, are several thousand members of the air service, who were embarked in England. The ship also carries a number of casualties. The soldiers will be taken directly to demobilization camps for physical examination. Barracks at Camp Mills have been prepared for their reception.

The Hold-Up Season Is Here



CONGRESS EXPECTS TO HEAR SOMETHING OF PRESIDENT'S PLAN AT CONFERENCE WHEN HE ADDRESSES NEW SESSION TODAY

Chief Executive Will Go to the Capitol Shortly Before 1 O'clock and Will Deliver His Annual Address, Opening the Third Session of the Present Congress

---Senate May Decide to Send Committee From Senate to Conference.

WASHINGTON, Dec. 1.—Congress expects to hear from President Wilson tomorrow something of his plans for the peace conference. On the eve of his departure for France, the president will go to the capitol shortly before 1 o'clock to deliver his annual address at the opening of the third and final session of the sixty-fifth congress. Before the chief executive has been awaited with keener interest and congressional officers said tonight that never before has there been such a demand for information as to the plans of the president for a joint session.

May Create Sensation. Some congressional leaders say the appearance of the president may create something of a sensation and that then again nothing may happen. They are certain, however, that soon after the president speaks, there will be spirited discussion in both senate and house of his plans for the trip, if they are revealed, and any proposed action on problems coming before the peace conference. General and virtually daily debate in the senate also is expected while the peace delegates are sitting in Paris.

Many members of both senate and house privately criticize the president for his decision to go to France and also for his failure to include a member of the senate in the American delegation, but none of them will speak for publication. Nor have those members of the house who have been invited to go to France, but the president tomorrow regarding the peace conference made any announcement.

Senate Still Active. Some senators also are said to have prepared resolutions for introduction tomorrow proposing appointment of a special senate committee to go to Europe and keep the senate informed on events at the peace conference. A special meeting of the democratic steering committee has been called for tomorrow before the senate convenes, to discuss the general situation.

Besides dealing with the peace conference, the president tomorrow is expected to recommend legislation he regards as necessary for the transition of the country from a war to a peace basis.

Few formalities for the opening day of the new session are planned. After Vice-President Marshall and Speaker Clark, formally open the session of the senate and house, rolls will be called to disclose quorums, new members will be sworn in and committees appointed to notify the respective bodies and the president that congress is ready to proceed with business.

Generally the president's annual address is delivered to congress on the day following the opening of the regular December session, but the joint session was arranged for tomorrow so that the president might hasten his departure for Europe.

Save End of War. At its last session, congress saw the end of the war and now it faces in the new session, which expires next March 3 by statutory limitation the problems of peace and reconstruction. If the peace treaty is negotiated before the president's departure, ratification before the present senate or otherwise it probably will be considered at a special senate session after March 3.

The absence of the sixty-fifth congress, democratic control of the two houses will cease, a majority of republicans having been elected to both senate and house of the next congress, which will hold its first regular session next December. If a special session should be called before then, however, it would be of the sixty-sixth congress.

Matters to occupy the session of the sixty-sixth congress will be the peace conference, the reconstruction of the country, the transition from a war to a peace basis, the transition from a war to a peace basis, the transition from a war to a peace basis.

TRADE QUESTION WILL DECIDE THE AUSTRIAN FUTURE

Head of Huge Banking System Admits Plight of Country

LOOK FOR AID FROM ANGLO-AMERICANS

Food and Raw Materials for Manufacturing Are Greatest Needs

VIENNA, Saturday, Nov. 30 (By The Associated Press).—Dr. Alfred Treichl, managing director of the Anglo-Austrian bank, which has a working capital of \$50,000,000 and branches throughout the former Austrian empire, in an interview today with the Associated Press, said: "The biggest question the world is now facing is whether the free trade or the high tariff principle shall be applied between the nations, and in particular what the United States will do in this respect. On this question we are certain, the economic prosperity of the former central empires and possibly their political happiness.

Too Great for Austria. "The dimensions of the war certainly have been too great for Austria. We are overladen with war debts, though it must be remembered they are largely internal, with two or three billion crowns owed to Germany, and also small loans obtained in the United States before that country ceased its neutrality.

"We have among ourselves merely exchanged materials for paper money, notes and bonds. One problem we are facing is for each of the new republics to make up its accounts and divide the war debts so that each will know where it stands.

"Never in history has any enterprising people been crushed by debts. If we can produce we can pay back all our debts in real goods. But the great difficulty is how to start production.

"What we need in Austria first is food, so that we can keep order; and then raw materials for manufacturing, which are in the hands of our former enemies. The important point is that the United States send us raw materials against a loan. I say the United States because it has copper and cotton and nobody on earth can do business without American cotton. Possibly South America could sell us wool, but doubt exists if it will be able to sell on its own terms.

Look to Anglo-Americans. "Financial help for the former central empires must come from the Anglo-Americans. They are the only nations able to furnish aid of this kind, as France no longer is in the position of money lender to other countries.

"It must be understood that the riches of any country are not in the gold reserve, of which we possibly possess a quarter of a billion crowns, but in its production of goods. "Speaking from a continental point of view, it must be asked whether America will continue to sell raw materials to us.

CONGRESSMAN WEAVER PLEDGED TO RECOGNIZE SOLDIERS FOR OFFICE

Recommends Soldier for Postmaster At Bryson City

OTHER OFFICES

(By S. R. Winters.) WASHINGTON, Dec. 1.—Representative Zebulon Weaver is pledged to the program of recognizing the soldier where vacancies occur in office. "I think the soldier is the best patriotic citizen," he said. "I have recommended to the postmaster at Bryson City, Swain county, to recommend a fighting soldier for postmaster."

W. A. Gibson, son of the late John Gibson, has been recommended for postmaster at Bryson City, Swain county. He assisted his father in the office before enlisting in the world war, and proved his merits in the service. He volunteered for the army, became affiliated with the First division, 26th U. S. infantry in June, 1917. He was barely beyond his majority. Young Gibson gave a good account of himself in the trenches, and the rewards of civil life will likely be his.

Postmaster at Ashland, Ashe county, succeeding Everett L. Stewart, Thomas C. Justice has been designated by the postoffice department as postmaster at Coeburn to Proctor, succeeding Benjamin H. Evans. Representative Weaver has recommended George C. Johnson as rural free delivery carrier from Hayesville, Clay county. A rural free delivery has been authorized by the postoffice department from Index to Rhine in Ashe county. The special mail service from Coeburn to Proctor in Swain county, has been ordered discontinued.

The office of Senator Overman has filed with Second Postmaster General Otto Fraeger, the request of N. Buckner, secretary of the Asheville Board of Trade, that the mountain metropolitan be recognized in the establishment of a system of reciprocity for mail service in the south. The secretary of the trade body states that the tourist trade to Asheville exceeds 200,000 people annually, and that economic necessities are unmet.

LUXEMBURGERS WRECK SHOPS THAT OVERCHARGE AMERICAN 'DELIVERERS'

Four American Soldiers Finally Disperse Mob of Thousands

HUNS OWNED SHOPS

WITH THE AMERICAN ARMY OF OCCUPATION, Dec. 1.—(By The Associated Press.)—Four American soldiers dispersed a mob of thousands at Each after it had wrecked twenty-eight shops in revenge for the overcharging of Americans. Most of these establishments were conducted by Germans. The loss is estimated at between 4,000,000 and 7,000,000 francs. The trouble began when a soldier was charged two francs for a cake of chocolate and the same amount for an apple. The Luxemburgers, who long have protested against high prices, resented the overcharging of their 'deliverers.' They entered the shop, destroying its contents. Some one raised the cry to wipe out all German establishments and the mob soon grew to thousands, who began systematic destruction. A department store owned by a Hollander was wrecked and he reported his loss to his government. He was the only foreigner, other than Germans, whose property was attacked. The anti-German spirit was superseded by ordinary mob enthusiasm, and the destruction finally was extended to the shops of Luxemburgers themselves. Two American lieutenants who arrived while the campaign of destruction was at its height called upon four enlisted men to arm themselves with broken beer and disperse the crowd. The soldiers shouted to the excited men and women to go to their homes and they dispersed quickly, accepting the command without question.

AMERICAN TROOPS CROSS FRONTIER INTO PRUSSIA BEHIND HUN REAR GUARD

Treves Is Most Important City Occupied Thus far by Americans

PERSHING IS NEAR

WITH THE AMERICAN ARMY OF OCCUPATION, Dec. 1.—(By The Associated Press.)—American troops crossed the frontier into Prussia at daylight behind the German rear guards. Treves is the most important city thus far occupied. American troops are patrolling scores of villages, however. General Pershing is in the immediate vicinity to observe the operations. His advance headquarters will be established at Treves, where General Preston Brown will be military governor and General Harry A. Smith, in charge of civil affairs. The advance today averaged twelve miles. Treves is situated on the right bank of the Moselle river, fifty-seven miles southwest of Coblenz. It is perhaps the oldest town in Germany and is rich in Roman relics. Among the main objects of interest in the town are the cathedral, which is one of the oldest in Germany and the provincial museum, with a fine collection of antiquities. Treves became an archbishopal see in the ninth century and the archbishops rose to the position of princes and occupied a place among the imperial electors. Near the close of the sixteenth century it was recognized as a free imperial city and the ecclesiastical principality was wiped out in the French revolution. The city and the territory surrounding it were assigned to Prussia by the congress of Vienna. The population at the outbreak of the war was about 60,000.

FORMER KAISER WILL BE CHIEF CRIMINAL TRIED

London Times Says He Would Be Singled Out for Punishment.

POSSIBLE THAT GERMANY IS PREPARING SURPRISE

Political Editor of Temps Warns France to Maintain Her Alliances.

LIEUTENANT GOVERNOR GARDNER TALKS TO ELKS

Eulogizes Heroes Who Died for Nation and for Civilization.

WILL REPRESENT HUNS

BERLIN, Dec. 1.—(Via Amsterdam.)—Dr. Hartmann today handed to Dr. W. Solf, the German foreign secretary, credentials to the peace conference as representatives of the German-Austrian republic. Dr. Solf on receiving Dr. Hartmann said: "The German-Austrian republic is a decision of German-Austria to join Germany as this was the long fostered desire of Germany."

PARIS, Dec. 1.—In an article seeking to penetrate the significance of the publication at the present moment of the German emperor's abdication, Jean Herbette, political editor of the Temps concludes with this passage: "More than ever it is possible Germany is preparing a surprise for us. More than ever must France remain in close union with her companions in arms."

"But this union to be efficacious must be general. It is only the European allies which must remain hand in hand. The help of the United States which was decisive in the latter stages of the war is no less decisive in preparing for peace. "Nothing can be done which binds the future before the arrival in Europe of President Wilson. The conversations which are now going on in London have no diplomatic character. It is Foch, not Pichon (foreign minister) who accompanies Premier Clemenceau."

SURPRISE IN ENGLAND

LONDON, Saturday, Nov. 30.—The formal abdication of the German emperor caused surprise in England. It had been supposed on the strength of the announcement made by Prince Maximilian of Baden, while chancellor and the reports of the Berlin council of soldiers' and workmen's delegates that William Hohenzollern had abdicated before he left Germany for Holland.

The abdication of the former German crown prince was accepted here as a fact on the same basis, but it is now believed that Frederick William has not relinquished his claims to the throne. The ex-emperor's pronouncement speaks for himself only.

CLOWN MUST ABDICATE

PARIS, Dec. 1.—(Havas.) The Petit Journal says it is convinced that the associated powers will now demand the formal abdication of Frederick William, the former German crown prince. When members of the party accepted to some of its provisions.