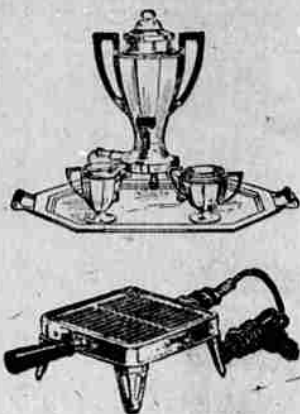


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This Machine led all washers in 1923 Sales.

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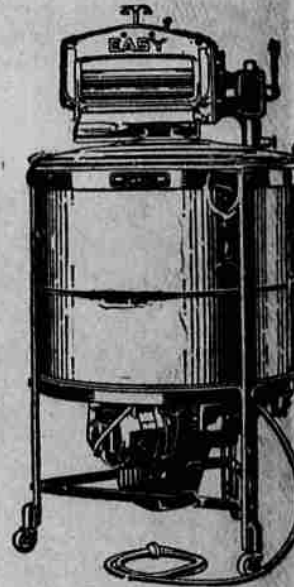
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Overlapping Taxes Threaten Estates

Roger W. Babson Points Out the Inconsistencies and the Dangers of the Present Inheritance Tax System in Use in United States.

another's, due to the form in which the property exists, may suffer heavily.

"A Massachusetts estate of approximately \$2,000,000 was subject to a tax of \$591,000 or 29 per cent of the entire estate. These taxes were paid to the federal government and eighteen different states. A large Illinois estate amounting to approximately \$23,000,000 was left to a daughter and two sons but the will provided specifically that the two sons should pay all the taxes. Their shares in the estate amounted to \$1,800,000 and \$2,800,000 respectively, the residue of the estate going to the daughter, but the taxes on the estate came to \$5,400,000. This left the two sons about \$2,000,000 in debt. Certainly if the deceased had known what his taxes were he would not have included this provision in his will as he did not intend to hand down his boys with such a tremendous debt.

All Estates Menaced
Nor is the small estate entirely free from these dangers," continued Mr. Babson. "Federal tax applies to estates of only \$50,000 or more but the individual state taxes may apply to very small inheritances. Not only do these collective taxes often represent an exorbitant burden on the estate itself but in the majority of cases they also tend to cut down certain shares more than others so that the heirs actually benefit in an entirely different proportion than that intended by the deceased. Because we never personally pay our own inheritance taxes many men believe that they have provided adequately for their families and

children may be taxed more than husband or wife and heirs outside of the immediate family almost invariably pay a higher rate than the immediate family. Real estate and securities are taxed upon different schedules. The location of the property in either case has much to do with the tax that must be paid.

Next the inheritance taxes of other states may become due and payable. Certain states, for instance, levy a tax on the inheritance of the securities of all corporations formed within that state. An Ohio corporation, for instance, may be represented in the securities making up part of the estate of a citizen of New York. Under these circumstances Ohio collects a tax from the heir who receives those particular securities. If a corporation is organized under charters in three or four different states as in the case of some of our railroads, it is possible that the same securities might be subject to three or four state inheritance taxes. Some states even tax the securities of a foreign corporation willed to a foreign heir if the transfer office of the corporation is within the state. Others levy taxes on the transfer of securities of any corporation doing business within the state no matter where it is organized, where the securities are held or where the heir resides. Securities held in a safety deposit vault in certain states are subject to taxes by the state for that reason alone.

To illustrate the difficulty arising from this overlapping of taxes we might take a block of railroad stock on which the federal estate tax must be paid because it is a part of the original estate. This stock in being transferred to an heir might be subject to a tax in the state of residence, to a tax in the several states in which the railroad was incorporated, to a tax in the state where legal transfer office of the corporation was located, to the state in which a safety deposit vault holding the security was located and to possible taxes by other states in which the railroad might do business. The unfairness of this system is obvious, one security may bear one or two, three, another may be subject to six or more individual taxes. One heir's share may be taxed lightly;

in almost every line since election. The Babsonchart then 7 per cent below normal now shows activity at exactly normal.

General business has increased

MRS. PAGE CLAIMS AUTO

MEDFORD, Ore.—The automobile in which Arthur Page of Spokane and San Francisco, alleged bootlegger, went to his death last month in a plunge over a Pacific highway embankment in the Siskiyou, is now in the possession of Mrs. Iose Page, the widow, by virtue of an order issued by the circuit court.

Mrs. Page deposited \$515, the appraised valuation of the car, and the sheriff was directed to turn over the automobile to the claimant. The \$515 functions as a bond in the confiscatory action started by the state under the prohibition law. If Mrs. Page fails to contest the proceedings the state and county will be in possession of the money instead of the vehicle.

MILL NOT TO SHUT DOWN

BEND, Ore.—Because the demand for lumber continues so good no shut down will be made, as is usual, by the Brooks-Seaton Lumber company, according to an announcement of Herbert E. Allen, assistant general manager of the company. A shut-down during the holidays is usual, but this year the mill will run full blast with the exception of Christmas day and two days for inventory—December 21 and January 1.

While a shut-down at some time during the year is necessary for the repair of machinery it is planned to postpone this until perhaps bad weather will make it desirable.

The Shevin-Hixon mill officials have made no plans regarding the holidays, according to R. D. Moore, assistant general manager.

University of Southern California C. Stanford and the University of football team will play the University of Iowa team at Los Angeles November 21, 1924. It was announced here Thursday by Graduate Manager Wilson of the U. S. C. team. Representatives of U. S. C. east conference.

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MAIN 101 NEW FOLEY BLDG.

GIFTS

In The Holiday Manner

Doubling the surety of its welcome is the gay Christmas gift that covers its practical purpose with beauty and distinction.

Smart Toilettries not only add good looks to their utility—but assume the added virtue of carrying the happy holiday spirit as long as they last—far into the New Year.

This year, more than ever before we have succeeded in assembling a most comprehensive assortment of fine Toilettries, from which we will be glad to assist you in making selections.

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