**CALENDAR OF EVENTS**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 9th</td>
<td>Suffolk’s Monstrous Boston Night in the Auditorium. (For graduates, undergraduates and friends.)</td>
</tr>
<tr>
<td>June 4th</td>
<td>Annual Alumni Banquet with all Members of the Graduating Class as Guests of the School.</td>
</tr>
<tr>
<td>June 6th</td>
<td>Class Day and Commencement Exercises. (Note: The monstrous Boston Suffolk Night on May 9th, will take the place of our Alumni Class Day Dinner this year for Suffolk men and their friends.)</td>
</tr>
<tr>
<td>July</td>
<td>(Date to be announced next month); Annual Alumni Outing.</td>
</tr>
</tbody>
</table>

**SUFFOLK’S GREAT SOCIAL EVENT OF THE YEAR**

**A MONSTROUS BOSTON SUFFOLK NIGHT**

*For All Suffolk Men, Both Graduates and Students and Their Friends*

In the Auditorium of Suffolk Law School

**THURSDAY, MAY 9th, 8 P. M.**

*Preceded by an Informal Reception at 7.30 O’Clock to His Honor, Mayor Nichols, and Other Notables and Dean Archer, Trustees, Faculty and Wives.*

Representatives of the City and State, and Justices of the Municipal and Superior Courts, as Well as Representatives of the School and Alumni Will be Guests and Speakers of the Evening.

**SAVE THE DATE, MAY 9TH, AND COME TO SUFFOLK’S NIGHT OF NIGHTS!**

*RENEW OLD ACQUAINTANCE AND MAKE NEW SUFFOLK FRIENDS!*

“Open House” at the Suffolk Law Alumni Association Club House, 73 Hancock Street, throughout the afternoon.
A NEW ERA IN LAW AND OPPOSITION TO POLLING
OF BOSTON BAR ASSOCIATION

By Attorney-General Warner and Assistant Attorney-General Simonneau

The last Suffolk Luncheon Club of the season met at Hotel Bellevue, May 25th, with a large number of men present, and proved a very enjoyable occasion.

Attorney-General Warner gave a careful resume of President Hoover's first presidential speech and in part said:—"The message of President Hoover demands the attention of all, particularly of attorneys. Though he has spoken to all throughout the country collectively, yet the keynote of the address should sound especially clear to lawyers of the land, for his message mentioned first and foremost the general increase of disrespect for all. This is a situation in which the attorney especially must deal, and a condition which every loyal American citizen must recognize and resist.

"It is gratifying indeed to be able to say that the District Attorneys of Massachusetts are actively co-operating in combating the general trend toward lawlessness.

"In my opinion the increase of lawlessness is due not to general retrogression, but to the great increase of business with consequent industrial problems; of rapid transition from small to great affairs with a side-wash of unsettled questions; of new forms and devices of financing and huge corporation interests. With all this comes a broadening of the individual horizon and the cultivation of an intense desire to be a part of the great whole, a leaving of the hearth and home, if you will, that 'Great Experiment of Life.' And this is a national problem, not a problem peculiar to any particular community, though each may have its special problem which in turn affects and is affected by the problem of the other.

"Continually new inventions, economic changes, individual and corporate interests, are raising the question as to what extent we can and must go in constructive legislation. This involves the question of the proper mode of readjustment of life to new conditions and the preservation of individual liberty.

"A specific instance of a present day question now before us which affects the liberty of the individual, pertains to the radio. We are asked to pass on the by-laws of a certain town prohibiting use of X-ray machines in one's own home at certain times of the day as interfering with reception of radio programs. This is a question of the liberty of the individual, pertains to the radio. We are asked to pass on the by-laws of a certain town prohibiting use of X-ray machines in one's own home at certain times of the day as interfering with reception of radio programs.

"Now as the industrial world is expanding by leaps and bounds the criminal world is not lagging behind. Massed means and methods of work with men and money bind the underworld together. No longer must the individual criminal operate by crude and ineffective means, but all the forces of science are at his command, and the highest degree of human criminal intelligence is frequently imposed upon the accomplishment of a lawless purpose.

"This activity is reflected in higher telephone insurance rates, increased costs of police, fire and military protection, and in many other ways.

"Strongly indeed do I appeal to every true citizen to give at least his moral support to the law by right living.

"Soundly do I condemn the doctrine all too prevalent today that 'No one is obliged to obey any law which by the dictates of his own mind and conscience he need not obey!' Rather, in this high day and mighty things were written, things to be observed, as written, and abide by it. Particularly should those, who, as attorneys, have pledged to uphold the Constitution do so, and well to it that not even an utterance be made which will lessen the respect and support of the law by the rank and file of the people.

Assistant Attorney-General Simonneau roundly scored the Boston Bar Association in polling its members. In part he said:

"I do not believe in lawyers of this Commonwealth taking part in the poll now being made by the Boston Bar Association. On becoming attorneys they took the oath to support the Constitution of the United States and of this Commonwealth, and it is sufficient to indicate their attitude and the side on which they do or ought to stand. There are other more effective ways to proceed in the important question of enforcement of the 18th Amendment. The validity of this amendment was argued by no less a statesman than Elihu Root and passed upon by the Supreme Court of these United States. The puny vote of a local association of the Boston Bar Association cannot affect its validity. This law shall go.

"This involves the question of the interpretation of the laws of the land, for his message mentioned first and foremost the general increase of disrespect for all. This is a situation in which the attorney especially must deal, and a condition which every loyal American citizen must recognize and resist.

"In my opinion the increase of lawlessness is due not to general retrogression, but to the great increase of business with consequent industrial problems; of rapid transition from small to great affairs with a side-wash of unsettled questions; of new forms and devices of financing and huge corporation interests. With all this comes a broadening of the individual horizon and the cultivation of an intense desire to be a part of the great whole, a leaving of the hearth and home, if you will, that 'Great Experiment of Life.' And this is a national problem, not a problem peculiar to any particular community, though each may have its special problem which in turn affects and is affected by the problem of the other.

"Continually new inventions, economic changes, individual and corporate interests, are raising the question as to what extent we can and must go in constructive legislation. This involves the question of the proper mode of readjustment of life to new conditions and the preservation of individual liberty.

"A specific instance of a present day question now before us which affects the liberty of the individual, pertains to the radio. We are asked to pass on the by-laws of a certain town prohibiting use of X-ray machines in one's own home at certain times of the day as interfering with reception of radio messages by others in their homes.

"Now as the industrial world is expanding by leaps and bounds the criminal world is not lagging behind. Massed means and methods of work with men and money bind the underworld together. No longer must the individual criminal operate by crude and ineffective means, but all the forces of science are at his command, and the highest degree of human criminal intelligence is frequently imposed upon the accomplishment of a lawless purpose.

"This activity is reflected in higher telephone insurance rates, increased costs of police, fire and military protection, and in many other ways.

REMEMBER!

PAYMENT OF 1929 ALUMNI DUES, $10,
ON OR BEFORE THE ANNUAL ALUMNI BANQUET DATE—
JUNE 4th

Entitles You to Your Banquet Ticket, Which Will Be Sent to You Without Further Charge.
Samuel L. White v. United States, 30 F. (2d) 590. Circuit Court of Appeals, First Circuit. Goredsky and Cushings were partners engaged in the trucking business in Malden. On March 20, 1925, Goredsky took two Mack trucks belonging to the firm, and, retaining possession of the trucks, placed them in a garage. The possession of the trucks was taken by Goredsky upon advice of his attorney, Samuel L. White. Prior to that time proceedings had been instituted in the Massachusetts courts to dissolve the partnership.

On March 25, a petition in bankruptcy was filed against the firm. On March 26 a bill of sale of the trucks was given by White to Bromfield, Goredsky's former secret agent, for $3,000, Bromfield having been endorsed by Goredsky and returned to Bromfield, who deposited it with his bank.

On April 22, Bromfield sold the trucks to Cahill and paid to Goredsky $3,500, from which White received a receipt, and according to his testimony, $610, and according to Goredsky's testimony, $1,200. White also received $50 from Bromfield for his services.

On May 6, 1925, after having been endorsed by Goredsky and returned to Bromfield, who deposited it with his bank.

On April 25, 1925, after having been endorsed by Goredsky and returned to Bromfield, who deposited it with his bank.

Mr. White was tried and another were indicted for conspiracy to conceal assets from the trustee in bankruptcy. Bromfield pleaded guilty and was fined $1,000 and given a suspended sentence. Goredsky was sentenced to 18 months in the house of correction and White was sentenced to imprisonment in the United States penitentiary at Atlanta for a term of two years. He appealed to the Circuit Court of Appeals, but the conviction was affirmed.

Said the court: "There was abundant evidence . . . that the alleged sale of the trucks to Bromfield did not take place until March 25, 1925, and that it was then only a sham sale, intended to place the trucks in the possession of Bromfield to be sold for his benefit, as well as that of Goredsky and White. The evidence was ample to prove the conspiracy alleged and sustains the verdict of the jury." Decided Feb. 9, 1929.

Negron v. United States, 30 F. (2d) 584. Circuit Court of Appeals First Circuit. Pedro Franciso Negron was convicted in the District Court of Porto Rico for receiving a fee of more than the $19 allowed by law for assisting an disabled veteran to obtain compensation from the United States.

Perez enlisted in the army of the United States in 1908, and was discharged in 1913. He was invalided afterwards in several hospitals and both his legs were amputated to arrest the progress of disease. He had been trying to obtain compensation for seven years when Negron acting in his behalf secured an affidavit from Dr. Osgood showing his condition and sent it to Washington with a letter. Ultimately Perez received $3,750.70, from which Negron took $3,577.55, leaving only $173.15 being 50 per cent of the compensation received.

The Court of Appeals affirmed the conviction saying: "The record clearly discloses that Negron received half of the amount paid to Perez, which was in violation of the World War Veterans' Act," a fee of $10 only being permissible in such a case.

Harry F. Sinclair v. United States. Decided by the United States Supreme Court, April 5, 1929.

This case involves the affirmance of the conviction of Harry F. Sinclair, president of the Sinclair Oil Corporation, for contempt of the Senate. He was convicted for violation of an act of Congress, which provides that "every person summoned as a witness by either House of Congress who refuses to answer any question pertinent to the question under inquiry shall be guilty of a misdemeanor punishable by a fine of not more than a thousand dollars or less than a hundred dollars, and imprisonment in a common jail for not less than one month nor more than twelve months."

Mr. Sinclair, having been summoned before the Senate Committee on Public Lands and Surveys, refused to answer any questions propounded by the committee concerning certain oil reserve leases in which he was interested.

He was indicted, found guilty by a jury in the Supreme Court of the District of Columbia, and sentenced to pay a fine of $500 and serve 30 days in jail.

The United States Supreme Court affirmed the conviction in part, saying: "By our opinion in McGrain v. Daugherty, 273 U. S. 135, 175, decided since the indictment now before us was found, two propositions are definitely laid down: "One that the two houses of Congress, in their separate relations, possess not only such powers as are expressly granted to them by the Constitution, but such auxiliary powers as are necessary and appropriate to make the laws effective; and, the other, that neither House is invested with general power to inquire into private affairs and compel disclosures, but with only such limited power of inquiry as is shown to exist when the rule of constitutional interpretation just stated is rightly applied."

"It is clear that neither the investigation authorized by the Senate resolutions nor the question under consideration is a matter of his personal or private affairs. Under the Constitution (Article IV, Section 3) Congress has plenary power to dispose of and to make all needful relations respecting the naval oil reserves, other public lands and property of the United States. And undoubtedly the Senate had power to delegate authority to its committee to investigate and report what had been done and that was being done by executive departments under the Leasing Act, the Naval Oil Reserve Act, and the President's order in respect of lands remaining in the public domain."

While appellant caused the Mammoth Oil Company to be organized and owned all its shares, the transaction purporting to lease to it the lands within the reserve cannot be said to be merely or principally the personal or private affair of appellant. It was a matter of concern to the United States. The title to valuable Government lands was involved. The validity of the lease and the means by which it was obtained under existing laws were subjects that properly might be investigated in order to determine what if any legislation was necessary or desirable in order to recover the leased lands or to safeguard other parts of the public domain.

"Congress, in addition to its general legislative power over the public domain, had all the powers of a proprietor and was authorized to deal with it as a private individual may deal with lands owned by him. The committee's authority to investigate extended to matters affecting the interests of the United States as owner as well as to those having relation to the legislative function."

"Before the hearing at which appellant refused to answer, the committee had discovered facts tending to warrant the institution of suits for the cancellation of the naval oil reserve leases. Undoubtedly, it had authority further to investigate concerning the validity of such leases, and to discover whether persons, other than those who had been made defendants in the suit against the Mammoth Oil Company, had or might assert a right or claim in respect of the lands covered by the lease to that company."

"The question propounded was within the authorization of the committee and the legitimate scope of investigation to enable the Senate to determine whether the powers granted to or assumed by the Secretary of the Interior and the Secretary of the Navy should be withdrawn, limited, or allowed to remain unchanged."

"The question of pertinency was rightly decided as a question of law. That question may be likened to those concerning relevancy at the trial of issues in court, and it is not essentially different from the question as to whether a witness fairly charged as perjury in prosecution for that crime. It would be incongruous and contrary to well-established prin- (Continued on Page 5)
SUFFOLK LAW SCHOOL

Four-Year Course - LL.B. Degree

DAY SESSIONS
10 A. M. TO 11:30 A. M.
4 P. M. TO 5:30 P. M.

EVENING SESSIONS
6:00 P. M. TO 7:30 P. M.
7:35 P. M. TO 9:05 P. M.

Students may attend any division or transfer from one to another

National Reputation As a Training School for Lawyers

GLEASON L. ARCHER, LL.D., Dean
20 Derne Street, Boston, Mass.
(Rear of State House)
TELEPHONE HAYMARKET 0836

Tuxedos
Caps and Gowns
FOR HIRE
SHOES — SHIRTS — HATS, ETC.
Discount to Suffolk Men
E. F. P. BURNS INC.
125 Summer St. - - Boston, Mass.
Tel. Liberty 3572 Capitol 1083

STONE & ANDREW COMPANY
64 Pearl St.
Boston
FINE PRINTING PAPERS

LAW STUDENTS
and
THEIR FRIENDS
are
Cordially invited to open a Checking or Savings Account.
Nearest Banking Institution to the Law School.
Come in and let us explain the facilities of our
FOREIGN DEPARTMENT
in connection with the settlement of Estates abroad

EXCHANGE TRUST COMPANY
Two Conveniently Located Offices:
Washington and Court Streets 124 Boylston Street
BOSTON, MASS.
SCHOOL NOTES

By Catharine C. Caraber, Secretary to the Dean

It has recently been announced by the Dean's office that at the coming Commencement which will be held on Thursday, June 6th, the highest honors for the Class of 1929 will be held by Maxwell Robinson of Lowell, who maintains a general average during his four-year course of 88 2/3%. Mr. Robinson will deliver the valedictory.

Second honors are won by George H. Toole of Milton, who finished second with a general average of 88 2/3%. Mr. Toole is at present employed by Roger & Webb of Boston, managing operators for the U. S. Shipping Board. He is secretary of the Steamship Bowling League, a member of the Traffic Club of N. E., and Boston correspondent for the "Merchant Fleet News," the official publication of the Shipping Board.

The Class of 1930 held their class election of officers a few days ago, Philip A. Chapman of Dorchester being the successful candidate for president. Mr. Chapman is the assistant Penal Commissioner of the City of Boston.

The other successful candidates were: James A. Glyn of Brookline for vice-president; George A. Murray of South Boston for treasurer, and Edward G. Boyle of Woburn, secretary.

Dean Archer has just returned from a trip to Washington, where he made final arrangements to have United States Senator Thomas J. Walsh of Montana for our commencement orator. Senator Walsh is one of the outstanding statesmen of the nation. His coming to Boston will be a notable event, not only for the Class of 1929, but for the school.

Professors Garland and Wyman are taking a brief trip into sea voyage to Savannah. We have no evidence, not even hearsay, that they are ever generous to the fishes on these trips, but they report increased appetite and other benefits that usually follow in the wake of mal de mer.

Charles Fox, sophomore, is Budget Commissioner of the city of Boston.

President Frank A. Mullett of the Class of 1929 announced an election to be held on Monday of next week, April 29th. This election will be of the various speakers and officers for Class Day.

Edward J. Saunders of Lowell and Philip Pekarsky of Dorchester are both running for Class Orator. Rumor has it that Mr. Saunders was the executor of his class at his graduation from Holy Cross College.

The jokesmith of the class, Howe C. Ameo, finds himself running with no opposition for the office of Class Poet.

Joel L. Miller of Dorchester and Morris Shapiro of Framingham are out for the office of Class Historian. Mr. Miller passed the recent January Bar Examination. Mr. Shapiro has maintained a very high general average during his four-year course, finishing around sixth on the honor list.

The hopeful candidates for the office of Class Marshal and allotment of Class Will are too numerous to mention. May the best man win.

SUFFOLK ALUMNI NEWS

SETTLEMENT OF ESTATES

Approximately four hundred thousand estates were settled in the Probate Courts of the United States in 1929. The average transfer of wealth exceeded $2,000,000,000.

All estates, large and small, in meeting their legal requirements for payment of debt, taxes, court costs, and other expenses, before the remainder is distributed to the heirs, shirk by government of banks and trust companies and due to these costs which amounts to about seventeen per cent, though this is reduced by executors or trustees in many instances, does not entirely anticipate and provide for in advance.

Revolvable and irrevocable trust service and custodian accounting have increased tremendously the past six years, both because of the strict confidence involved and the lack of publicity on probate of the estate, as well as other distinct advantages recognized and respected by the business man.

In the case of about seven hundred companies in 1923 there were about six thousand appointments to act as executors or trustees, increasing to eight thousand in 1924, thirteen thousand in 1925, to nineteen thousand in 1926, to twenty-eight thousand in 1927, and forty-four thousand, three hundred and seventy-five in 1928. It is probable that this service will double within the next two years, not to mention the Increase in thousands established by individual attorneys regarding which figures are not available at present.

It is not surprising that so many of our more thoughtful attorneys are giving careful attention to problems of accounting, of taxation, or higher financing to meet the demands of specific estate and trust work, or in preparation therefor. Recognition, anticipation and continued preparation for our rapidly changing business methods and the sustaining legal procedure is essential to larger success in present day practice.

"By far after that decision an Act of March 3, 1851, gave remedies for the wrongful use of a registered mark in foreign commerce or in commerce with the Indian Tribes. It was said that obviously the Act was passed in view of the above-mentioned case, that only the trade mark used in such commerce was admitted to registry and that the registered mark could only be infringed when used in that commerce.

"But neither authority nor the plain words of the Act authorize it for infringing a trade mark registered under it, within the limits of a State and not affecting the commerce mentioned. More objects still it does not enlarge common law rights within a State where the mark has not been used. Judgment reversed." United States Daily, April 9, 1929.
A GOOD JUDGE
presiding in a High Court has passed this sentence upon us.

"It is a well nigh universal experience with me in asking for service to meet with a succession of misunderstandings, errors, and omissions, and it is a most refreshing exception thereto, to have been given a sitting by you and to have had an order filled with such scrupulous attention and such efficient execution, leaving absolutely nothing to be asked for or to mar the pleasure of the customer. It speaks well for your organization."

Official Photographer to Suffolk Law

RALPH TEMPLE JACKSON, S. B., S. M.
Member of American Institute of Architects
77 RIVER STREET BOSTON
Architect of Suffolk Law School Annex and Alumni Club House
HAT. 4472

T. H. BALL
6 PEMBERTON SQUARE BOSTON
LEGAL FORMS PRINTING
Typewriter and Office Supplies

MASON & LAXTON ENGRAVING CO
Designer ENGRAVERS Illustrators
7 WILLOW ST. SPRINGFIELD, MASS
20 PEMBERTON SQUARE BOSTON

ALUMNI NEWS BOUND BY
FRANK BROWN BINDERY
51 CHARDON STREET BOSTON
HAT. 4934

RALPH TEMPLE JACKSON,
S. B., S. M.
Member of American Institute
of Architects
160 TREMONT STREET, BOSTON

T. H. BALL
6 PEMBERTON SQUARE BOSTON
LEGAL FORMS PRINTING
Typewriter and Office Supplies

MASON & LAXTON ENGRAVING CO
Designer ENGRAVERS Illustrators
7 WILLOW ST. SPRINGFIELD, MASS
20 PEMBERTON SQUARE BOSTON

ALUMNI NEWS BOUND BY
FRANK BROWN BINDERY
51 CHARDON STREET BOSTON
HAT. 4934

RALPH TEMPLE JACKSON,
S. B., S. M.
Member of American Institute
of Architects
160 TREMONT STREET, BOSTON

T. H. BALL
6 PEMBERTON SQUARE BOSTON
LEGAL FORMS PRINTING
Typewriter and Office Supplies

MASON & LAXTON ENGRAVING CO
Designer ENGRAVERS Illustrators
7 WILLOW ST. SPRINGFIELD, MASS
20 PEMBERTON SQUARE BOSTON

ALUMNI NEWS BOUND BY
FRANK BROWN BINDERY
51 CHARDON STREET BOSTON
HAT. 4934

RALPH TEMPLE JACKSON,
S. B., S. M.
Member of American Institute
of Architects
160 TREMONT STREET, BOSTON

T. H. BALL
6 PEMBERTON SQUARE BOSTON
LEGAL FORMS PRINTING
Typewriter and Office Supplies

MASON & LAXTON ENGRAVING CO
Designer ENGRAVERS Illustrators
7 WILLOW ST. SPRINGFIELD, MASS
20 PEMBERTON SQUARE BOSTON

ALUMNI NEWS BOUND BY
FRANK BROWN BINDERY
51 CHARDON STREET BOSTON
HAT. 4934
Cerricola v. Darena, 1929 Adv. Sh. 477. Plaintiff’s minor child sat on a skylight on the roof of premises owned by defendant (plaintiff’s landlord), and the, skylight giving way, the child fell to the bottom of an air shaft. At the time of letting, the skylight, which was over three feet above the level of the roof (which roof was intended to be used in common by the tenants), was surrounded by a fence, but this fence had been removed and the landlord had been notified that the glass in the skylight had become loose, and he said that it would be taken care of. The court held that, although a landlord is not bound to maintain stairways, roofs, etc., intended to be used in common by his tenants, in reasonably safe condition, yet he is not bound to keep them safe for use to which they were not intended to be put. The skylight was not intended to be so used. Judgment for defendant.

Suit to Compel Discharge of Mortgage


Plaintiff seeks to compel the discharge of a mortgage held by defendant on plaintiff’s land. The land was subject to a prior mortgage, and the mortgage to defendant contained a clause to the effect that plaintiff should have the right to raise a larger first mortgage and that the defendant would thereupon temporarily discharge the mortgage to him, if he caused the placing of the new first mortgage, and would then take a new second mortgage subject to the new first mortgage. The plaintiff, having notified defendant of his intention to increase the first mortgage and having met with defendant’s refusal to do anything in connection therewith, executed a new and larger first mortgage to a trust company and sent to defendant a new second mortgage, expecting a temporary discharge was not an independent stipulation, but was an essential part of the contract set forth in the mortgage. The court disposed of the plaintiff’s contention that part of the proceeds of the new first mortgage was to be used in paying the taxes and assessments by saying that, even if it might be assumed that a decree might be framed to accomplish this effect, yet specific performance is not an absolute right and will not be granted where the party seeking it has failed in an important particular to perform his obligations under the contract.

Stock Interrogatories

Goldman v. Ashkins, 1929 Adv. Sh. 623. Two actions of tort for injuries alleged to have been caused by the negligent operation of an automobile by defendant. Defendant filed 82 interrogatories in one action and 102 in the other, which plaintiff refused to answer, on the ground that most of the interrogatories are immaterial and irrelevant; that they are so-called “stock” sets, are too voluminous, are intended to harass and annoy plaintiff, and place an unnecessary burden on the court. The lower court denied defendant’s motion to compel the plaintiff to answer, on the ground that most of the interrogatories are not dependent upon whether they are prepared with particular reference to the case at bar if they are reasonably adapted to seek discovery of facts admissible in evidence; that it is no objection that they were “stock forms,” prepared in large quantities, if they were pertinent. If a few of the interrogatories did not require answer, that was for the judge to decide on objection. If they were intended to harass is not very important if they are competent and not repetitious or verbose, nor can they be an unnecessary burden on the court if competent.

Liability of Owner of Motor Vehicle for Negligence of Driver

In McNeil v. Powers, 1929 Adv. Sh. 653, it was held that the Compulsory Automobile Insurance Law, requiring the owner of a motor vehicle to provide a bond (or insurance) for the protection of persons recovering judgments recovered in large quantities, if they were pertinent. It is not dependent upon whether they are intended to harass and annoy plaintiff, and place an unnecessary burden on the court if competent.

Liability of Owner of Motor Vehicle for Negligence of Driver

In McNeil v. Powers, 1929 Adv. Sh. 653, it was held that the Compulsory Automobile Insurance Law, requiring the owner of a motor vehicle to provide a bond (or insurance) for the protection of persons recovering judgments, is not an absolute right and will not be granted where the court deems that they are immaterial and irrelevant; that they are so-called “stock” sets, are too voluminous, are intended to harass and annoy plaintiff, and place an unnecessary burden on the court. If a few of the interrogatories did not require answer, that was for the judge to decide on objection. If they were intended to harass is not very important if they are competent and not repetitious or verbose, nor can they be an unnecessary burden on the court if competent.

Wrongful Inducement to Break Contract of Marriage

In Lukas v. Tarpiluskas, 1929 Adv. Sh. 669, the plaintiff brought suit against the defendant for wrongfully inducing her son to break an engagement of marriage with plaintiff. The plaintiff testified that the son was the father of her illegitimate child. The defendant was opposed to the marriage and the jury could have found that she induced the son to break the engagement. The full court, without deciding whether in any event an action will lie for wrongful interference with a contract to marry, held that it cannot be maintained against a parent, without proof of express malice.

Limitation of Action Against Surgeon

Capucci v. Barone, 1929 Adv. Sh. 785. Action for damages for negligence of defendant, a surgeon, who is alleged negligently to have left a piece of gauze within the body of the plaintiff during a surgical operation. The operation was performed in May, 1924. A month later plaintiff complained of pains and consulted defendant, who told her it would take a year before the pains disappeared. In July, 1925, she was operated on by another surgeon, at which time the gauze was discovered. In September, 1926, she brought this action. It was held that the short statute of limitations (G. L. c. 260, sec. 4: actions of tort for malpractice against physicians, surgeons, etc., shall be commenced only within two years next after the cause of action accrues) barred this suit, in that the cause of action accrued at the time of the first operation, and not when the actual damage resulted or was ascertained.

Covenant of Lessee to Relieve Lessor of Liability for Negligence

Clarke v. Ames, 1929 Adv. Sh. 825. Action of tort for injuries caused by negligent operation of elevator by defendant’s servant, received by plaintiff, a passenger in the elevator, who was lessee of an office in defendant’s building. Plaintiff had covenanted in the lease to save the lessor and indeminiied from all loss, damage, liability or expense, incurred suffered or claimed by reason of the lessee’s neglect or falsification of the premises . . . or by reason of any (Continued on Page 14, Column 2)
WITH THE SOLONS
Leo J. Halloran

Gov. Allen has appointed Vittorio Orlandini, at present assistant corporation counsel for the City of Boston, as a public administrator for Suffolk County.

Frank Vera, popular attorney of New Bedford and for ten years a member of the District Court, has been sworn in as a special justice of the Duke County District Court. Judge Vera is a Georgetown University Law School graduate.

A bill, based upon the recommendation of the Judicial Council, to require a fee of $15.00 to be paid by all parties claiming a trial by jury has been reported by the judiciary committee. There is a wide difference of opinion among members of the bar as to the advisability of such legislation. It has been suggested that the man who cannot pay the $15.00 is precluded from his right to a trial by jury.

The bill to continue the commission on the necessaries of life for two years has been amended so that it will continue its work for but one year.

The committee on mercantile affairs is considering a bill to increase the legal height on buildings in the Back Bay district to 90 feet, and to make it applicable to a greater section of the district.

Gov. Allen has signed the bill providing for the removal and relocation of National Guard hangars to the East Boston Airport.

Mayor Nichols has advanced plans for the expenditure of $250,000 in the month's celebration to commemorate the 300th birthday of the City of Boston.

Rep. Snow of Westfield has filed an order to authorize the payment by the Commonwealth to contestant's attorney of $650 in the successful contested election case against Timothy D. Sullivan of Cambridge. Such a move is most unusual.

Rep. Paul Dever has filed an order calling for a thorough investigation of the banking practices of institutions in the area of the Commonwealth. While there is considerable merit in the order, and its purpose, it is doubtful if an investigation will be held.

The bill for the improvement of the Charles River basin is reaching its finished form, and will undoubtedly be introduced in the legislature. This bill calls for a large expenditure of money.

Judge Stone of the Third District Court at East Cambridge, reviewing the evidence against State Chemist Crawford, has ordered his reinstatement as state employee. In the hearings at the State House, Frank Goodwin, former registrar of motor vehicles, represented Crawford. The public health council after hearing approved the removal of Crawford by Dr. Higdon, Attorney General. Weeks represented Crawford before Judge Stone, who reversed the findings of the Council.

Up to April 16th, the National House of Representatives had 1000 pieces of legislation or proposed legislation ahead of it for consideration. This number was filed in two days. And to think that our Massachusetts Legislators feel that they are overworked.

The legislature is still fussing around with Boston Elevated Legislation. After the smoke of battle has cleared away the car riders and tax payers hope that a safe and sane bill will be evolved to meet the existing situation.

May 18th a special primary will be held in Cambridge to fill the vacancy caused by the unseating of Rep. Sullivan in the contested election. Harold M. Bradbury, former representative who initiated the move against Sullivan, and the unseated man himself are candidates. The election will be held May 28th.

Sen. Wragg of Needham in an open letter to the people of Quincy and the towns formerly served by Sen. Kincaide, deceased, has offered his services in any capacity desired until the vacancy is filled in the fall. Wragg was always a willing fellow, and certainly doesn't mind taking upon his shoulders the responsibility for the well being of the people of an adjoining senatorial district.

Clerk Campbell of the Suffolk Superior Court made things interesting for us for a few days when he refused to accept the suggestions of Budget Commissioner Fox relative to classifying the employees of his office. However, everything appears to have been smoothed out and the boys and girls are happy again. They can use the increases granted in the budget. We do like to hear of an eruption once in awhile, just to know that our duly elected representatives are alive and well.

The legislators are thinking of increasing their own salary from $1500 to $2000. The petitioner, Rep. Ols of Pittsfield, presented the house committee with an itemized statement of the manner in which he uses his salary for expenses, hotel bills, etc., with the result that little or nothing is left to take care of his family. Gov. Allen has denied that he has urged that the bill be killed, and states that he will make his decision if and when the bill comes before him. Well, you can't blame the boys much for trying to help themselves once in awhile.

Gov. Allen is allowing Merton L. Brown to remain in office as Insurance Commissioner as a "holdover," in the belief that the latter should have a fair opportunity to show his qualifications for the position. It will be recalled that Gov. Fuller appointed Brown when the former commissioner resigned. Those who know Mr. Brown, and are familiar with his qualifications, state that he should make an ideal commissioner. A member of the judiciary for many years, city solicitor of a near by city, a man of even temperament, strict integrity and the highest standing among the members of the community, he would seem to be an ideal man for the job.

The method of censoring "literary" and "artistic" productions was recently ridiculed at a banquet and frolic in the Ford Hall. Among those present was Clarence Darrow, famous lawyer. As a sort of post-mortem a few days later a Suffolk County jury found a defendant guilty under the obscene book act.

Dean Archer has received favorable comment on his declaration that not only the sellers of liquor but the purchasers should be punished in criminal courts. He insists that the state should enforce the Jones law.

The disbarment trial of Arthur K. Reading, deposed attorney-general, is expected to be held in May. It is expected that Mr. Reading will conduct his own defense.

The U. S. District Court has ordered that all aliens be fingerprinted.

Gov. Allen declares that if the Legislative Committee drafts a bill to provide additional facilities for housing the various activities now confined in the Suffolk County Courthouse that are fair to the county and the state he will approve it.

Judge Dowd, of the Boston Municipal Court, has passed a few more dollar bouquets by the Police Department, and has aroused the ire of Supt. Crowley. We all enjoy a little levity once in awhile.

Chairman Long, of the Boston Park Commission, has delighted the hearts of the younger generation by his statement that they may pass the hat and take up collections at their Sunday games on the public parks.

The Department of Public Utilities has dismissed the petition of certain consumers that the former rate of the Edison Company, a lower one than the present, be restored.

A resolution calling for a sweeping investigation of the activities of the so-called power trust in this Commonwealth has been presented to the Legislature. It is a resolution of the Finance Committee, and the purchase of two Boston newspapers by representatives of the trust.

The School Committee of Boston has asked the Legislature to authorize the expenditure of $3,500,000 for school purposes. Does education cost the citizens and tax payers much money?


The rates of income tax and surtax applicable to individual income, and the personal exemption of individuals and credits for dependents, remain unchanged. The normal tax rate is 1½ per cent on the first $4,000 in excess of personal exemption credits for dependents, etc., 3 per cent on the next $4,000, and 5 per cent on the balance. The surtax rates apply to net income in excess of $10,000. The maximum rate is 20 per cent, which applies to net income in excess of $100,000.

The rate of tax on the income of corporations is reduced from 13½ per cent to 12 per cent. The credit allowed a domestic corporation, the net income of which is $25,000 or less, is reduced from 13% per cent to 12 per cent. The credit allowed domestic insurance companies is reduced from 13% per cent to 12 per cent. The same rate reduction applies to the Income of Insurance companies, reduction being the head of a family—the support in one household of a relative or relatives being discontinued—is entitled to an exemption of $2,666.67, which is 7-12 of $3,500, plus 5-12 of $1,500.

With respect to the $400 credit for a dependent, the taxpayer's status as of the last day of the taxable year determines this credit. If during the year his support of such dependent ceased, he is not entitled to this credit.

A taxpayer, although unmarried, who supports in his home an aged mother, he is entitled to an exemption of $1,500, or $875, lor the period during which he was single and 1-2 of 5-12 of $3,500, for the period during which he was married. The wife is entitled to a similar exemption. Similar provision is made with respect to the head of a family. A person, who, on July 31, 1928, ceased being the head of a family—the support in one household of a relative or relatives being discontinued—is entitled to an exemption of $2,666.67, which is 7-12 of $3,500, plus 5-12 of $1,500.

Forms for filing returns of individual income have been sent to taxpayers by collectors of internal revenue. Failure to receive a form, however, does not relieve the taxpayer of his obligation to file a return and pay the tax which this law prescribed—on or before March 15th, if the return is filed on a calendar year basis. Persons whose net income for 1928 was derived chiefly from salary or wages and was not in excess of $5,000 should make their Income tax returns on Form 1040A.

Persons whose income is derived from a profession or business, including farming, or from the sale of property or rent, although the amount was less than $5,000, are required to use the larger Form 1040. The use of Form 1040 is required also in the case where the net income was in excess of $5,000, regardless of whether from salary, business, profession, or other taxable sources.

A taxpayer, although unmarried, who supports in his home an aged mother, he is entitled to an exemption of $1,500, or $875, lor the period during which he was single and 1-2 of 5-12 of $3,500, for the period during which he was married. The wife is entitled to a similar exemption. Similar provision is made with respect to the head of a family. A person, who, on July 31, 1928, ceased being the head of a family—the support in one household of a relative or relatives being discontinued—is entitled to an exemption of $2,666.67, which is 7-12 of $3,500, plus 5-12 of $1,500.

The revenue act of 1928 provides that if the status of the taxpayer changes during the year, his personal exemption shall be determined by apportionment, in accordance with the months the head of the family was single or married. For example: A couple married on July 21, 1928, and living together on December 31, 1928, may file a joint return and claim an exemption of $3,208.33; that is, 7-12 of $1,500 for the husband while single or $875, plus 7-12 for the wife while single, plus 5-12 of $3,500, or $1,485.33, for the period during which they were married. If husband and wife make separate returns each may claim a personal exemption of $1,604.17. The husband is entitled to 7-12 of $1,500, or $875, for the period during which he was single and 1-2 of 5-12 of $3,500, or $729.17, for the period during which he was married. The wife is entitled to a similar exemption. Similar provision is made with respect to the head of a family. A person, who, on July 31, 1928, ceased being the head of a family—the support in one household of a relative or relatives being discontinued—is entitled to an exemption of $2,666.67, which is 7-12 of $3,500, plus 5-12 of $1,500.

Under the revenue act of 1928 the maximum amount which may be claimed as earned income to which a credit of 25 per cent applies is increased from $20,000, to $37,000. To claim this credit on the tax due on net income in excess of $5,000, the income must actually be earned by the taxpayer as "wages, salaries, professional fees, and other amounts received as compensation for personal services." The tax on an earned income of $30,000 is computed in the case of a married person, without dependents, as follows:

<table>
<thead>
<tr>
<th>Net Income</th>
<th>Less personal exemption</th>
<th>Balance taxable</th>
<th>Surtax on net income of $30,000</th>
<th>Total normal and surtax</th>
<th>Balance of tax payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>$30,000.00</td>
<td>$3,500.00</td>
<td>$26,500.00</td>
<td>$890.00</td>
<td>$1,985.00</td>
<td>$1,488.75</td>
</tr>
</tbody>
</table>

A taxpayer may have earned during the year a salary of $100,000 or more but the 25 per cent credit applies only to $30,000 of such amount.

A taxpayer engaged in a trade or business in which both capital and personal services are material income-producing factors also is given consideration in computing the tax on earned income.

The revenue act of 1928 provides in such cases that a "reasonable allowance as compensation for personal services" shall be considered as earned income. Such allowance is not to exceed 20 per cent of the taxpayer's share of the net profits of the corporation in which he is working.

For example: A couple married on July 21, 1928, and living together on December 31, 1928, may file a joint return.
interest, rents, dividends, and gains, profits, and income de­
cludes in general, compensation for personal and profes­
on $6,000. The 25 per cent Is
necessary at the beginning and end of each taxable year. Gross income as defined by Treasury regulations, "in­
cides in general, compensation for personal and profes­
sal profits on sales, plus any income from investments, and incidental or outside operations or sources. The re­
sales, purchases, and cost of goods sold. To reflect net income correctly and necessarily at the beginning and end of each taxable year.
A lawyer, doctor, architect, author, dentist, clergyman, or other professional man must include in gross income all fees, salaries, and compensation for professional services. The farmer is required to report in his gross income all profits derived from the sale or exchange of farm products and livestock, whether produced on the farm or purchased and resold. The fair market value of merchandise or groceries received in exchange for farm products must be included. Also profits from renting a farm on the crop-share basis and the rental and sale of farm lands.
Net income upon which the tax is assessed is gross in­
connected with the taxpayer's trade or business, or if arising from fires, storms, shipwreck, or other casualty, or by theft and if not compensated for by insurance or otherwise. Business losses result, usually from the purchase and sale of merchandise. Such losses are ascertained by means of inventories which are required whenever, in the opinion of the Commissioner of Internal Revenue, their use is necessary to determine the income of any taxpayer.
A loss on the sale of residential property purchased or constructed by the taxpayer for use as his personal residence and so used by him up to the time of sale is not deductible. Where, however, property so purchased or con­
struction is prior to its sale rented or otherwise appropri­
ted to income-producing purposes and is used for such purposes up to the time of its sale, a loss from the sale of the property is deductible. The Revenue Act of 1928, is an allowable deduction in an amount not to exceed the excess of the value of the property at the time it was so appropriated or at March 1, 1913, whichever is greater (with proper adjustment for depreciation), over the amount realized from the sale. However, in case the property was so appropriated prior to March 1, 1913, the loss is an allowable deduction in an amount not to exceed the excess of the value of the property at the time it was so appropriated or at March 1, 1913, whichever is greater (with proper adjustment for depreciation), over the amount realized from the sale. A person claiming a de­
ductible from gross income is held to be an amount that ordinarily is paid by
and the deduction and claim deductions for the business expenses of each. Typical business expenses of a mercantile establish­
ments, or any transaction entered into for profit, though not con­
tained as additional compensation for services rendered, provided that when added to the stipulated sal­
tary the total does not exceed "a reasonable compensation for services rendered."

When the amount of the salary of an officer or em­
ployee is paid for a limited time to his widow or heirs in recognition of services rendered by the deceased, such payment may be deducted. "Salaries paid an employee absent in military, naval, or other service of the government, but who intends to return, are allowable deductions."

In making out their income tax returns for the year 1928, taxpayers are advised by the Bureau of Internal Revenue to present their claims with regard to deductions for losses. To be allowed such claims must conform closely to the wording of the statute. Losses are deductible if incurred in a taxpayer's trade or business, and any transaction entered into for profit, though not con­
structed is prior to its sale rented or otherwise appropri­
ted to income-producing purposes and is used for such purposes up to the time of its sale, a loss from the sale of the property is deductible. The Revenue Act of 1928, is an allowable deduction in an amount not to exceed the excess of the value of the property at the time it was so appropriated or at March 1, 1913, whichever is greater (with proper adjustment for depreciation), over the amount realized from the sale. A person claiming a de­
ductible from gross income is held to be an amount that ordinarily is paid by
and the deduction and claim deductions for the business expenses of each. Typical business expenses of a mercantile establish­
ments, or any transaction entered into for profit, though not con­
tained as additional compensation for services rendered, provided that when added to the stipulated sal­
tary the total does not exceed "a reasonable compensation for services rendered."

When the amount of the salary of an officer or em­
that date. The reason is that the constitutional amendment authorizing Congress to tax incomes of individuals became effective as of March 1, 1913. The revenue act of 1928 contains provisions for determining the gain or loss on the sale of property acquired by purchase before March 1, 1913. The basis provided is the cost of such property at the market value at the time of acquisition, whichever is greater. For example, a taxpayer bought in 1910 property for which he paid $10,000. The value on March 1, 1913, was $12,000. He sold it in 1928 for $14,000. The March 1, 1913 value being greater than the cost of the property, the taxable gain is figured on that basis and amounts to $2,000.

A taxpayer bought in 1910 property for which he paid $5,000. The value on March 1, 1913, was $5,500, and in 1928 he sold it for $4,000. In this example the taxpayer bases his loss on the March 1, 1913, value, which was greater than the cost, and the deductible loss is $1,500.

In computing the gain or loss from the sale of a single piece of property, as well as from the sale by a person engaged in buying and selling as a business. Ordinarily, gain or loss resulting from the sale of property acquired by purchase after February 28, 1913, the first Income tax law applying to individual incomes became effective March 1, 1913—is the difference between the cost and the selling price. The gain is income for the year in which the sale is made, but may be prorated over a number of years. For example, a taxpayer bought in 1919 a piece of real estate for $5,000, which he sold in 1928 for $7,000. The $2,000 profit is taxable income for the year 1928.

A corporation acquired by gift after December 31, 1920, the basis is the same as it would be in the hands of the donor, or last preceding owner by whom it was not received by gift. For example, a man in 1921 bought stock in a corporation for $10,000, which was worth $150 a share. It until shares were sold in 1922, when it was worth $120, and then gave it to his son, who in 1925 gave it to his wife, the stock then being worth $150 a share. If in 1928 the wife sold the stock for $200 a share, the gain is not $50 but $10 a share, the gain, over the cost to the preceding owner who did not acquire the stock by gift.

In computing the gain or loss from the sale or other disposition of property acquired by gift or transfer in trust or by inheritance, the basis is the market value of such property at the time of acquisition. For example, a taxpayer received in 1919 a gift of real estate having a fair market value of $10,000; he sold it in 1928 for $15,000. The capital cost, or the donor was $12,000. The taxable gain, however, is $5,000.

Deductions for depreciation form an important item in the returns of many taxpayers and are the subject of frequent inquiry. The revenue act of 1928 provides "a reasonable allowance for obsolescence." For convenience, such allowance usually is referred to by regulations relating to the income tax as depreciation. In claiming a deduction for depreciation several fundamental principles must be observed. The deduction must be confined to property actually used in the trade, business, profession, or vocation. In general, it applies to the taxpayer's capital assets—buildings, machinery, etc.—the cost of which cannot be deducted as a business expense. A building or machinery gradually becomes old and worn out. On account of this depreciation the value of such assets is decreased. Loss is thereby sustained for which the taxpayer is entitled to recognition in making his return of income.

Depreciation may be claimed on all business property, which includes not only buildings and machinery of a permanent character, but automobiles, farm tractors, mining and mill equipment, office furniture and books. A lawyer, doctor or other professional man may not charge off as a current expense the cost of a library used wholly in his profession, this being a capital expenditure and the library a capital asset. But he may deduct an allowance for depreciation, based upon the useful life of the library.

A new provision included in the revenue act of 1928 is that the cost of property held by one person for life with the remainder to another person, the deduction for depreciation shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant. In the case of property held in trust, the allowable deduction shall be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the instrument creating the trust, or in the absence of such provisions, on the basis of the trust income allowable to each.

The value to be cared for by depreciation is the cost of the property, if acquired by purchase after February 28, 1913, if acquired before that date. If prior to March 1, 1913, the cost of the property or its fair market value as of March 1, 1913, whichever is greater. Depreciation of a home or property used for pleasure or convenience, such as an automobile cannot be claimed. Depreciation due to changes in the social or business conditions of a neighborhood, or changes in the street grade, or fluctuations of market value, cannot be claimed. Depreciation of land, whether improved or unimproved, cannot be claimed.

When in the course of years the owner of property has claimed its cost as depreciation, no further claim can be allowed by the sale of that property.

Inquiries received by the Bureau of Internal Revenue indicate confusion in the minds of the writers concerning the difference between business expenditures and business expenses. Business expenditures are not always business expenses and therefore deductible within the meaning of the income tax law. A merchant may build an addition to his store at a cost of $25,000. This is a capital expenditure for an addition to his assets. Capital expenditures are not deductible.

Medical, law, or other professional books, machinery, tools, implements, or surgical instruments purchased by a taxpayer for use in his business, trade, or profession, which are of a permanent character, are capital expenditures and their cost is not deductible.

The purchase price of an automobile, even one used wholly for business or professional purposes, is a capital expenditure and not deductible. The cost of gasoline, repairs and upkeep of an automobile is deductible if used only in business. If used partly for business and partly for pleasure and entertainment, such costs should be apportioned accordingly. The proportion of cost justly attributable for business purposes is deductible as a necessary expense.

Amounts paid or accrued within the taxable year 1928 as interest on indebtedness are deductible, with certain exceptions from gross income in determining net income. Such items include interest on money borrowed to defray personal expenses and money borrowed for the purchase of real estate. If a person owes money secured by a lien or mortgage on his home, the amount of interest paid on such indebtedness may be deducted. Interest, however, need not be evidenced by lien, judgment, or mortgage to make the interest thereon deductible. Frequently indebtedness is evidenced only by note without additional security.

Interest paid on behalf of a friend or relative where there is no legal obligation to pay it, and which is not for business or professional purposes, is not deductible. In such cases the payments amount to a loan or gift.

Bad debts may be deducted from gross income in determining net income as a business expense. However, every deduction must be supported by evidence that a claim was made and cannot be prorated over a number of years. For example, a taxpayer may claim its cost as depreciation, no further claim can be made and cannot be prorated over a number of years. For example, a taxpayer may claim its cost as depreciation, no further claim can be made.
The total amount of expenses incidental to meals and lodging while absent from home on business, and the total amount of expenses incidental to travel and claimed as deductions. Among the "other expenses" are tips, which are held to be a part of traveling expenses, provided they are reasonable in amount. Traveling expenses are deductible only when the trip is on business. They are limited to the extent that such expenses are reasonable and necessary in the conduct of the business and directly attributable to it. Examples are payment for the use of a sample room or the hiring of expensive maids.

Taxes on personal property and real estate paid during the taxable year 1928 are deductible. The revenue act of 1928 permits the deduction of taxes assessed against local benefits, such as, for example, taxes imposed by drainage districts, to the extent that such taxes are properly allowable to maintenance and interest charges. The deduction of estate and inheritance taxes is confined to the estate. Retroactive provisions pertaining to deductions of estate and inheritance taxes also are found in the new revenue act.

The Federal income tax may not be deducted. However, income taxes imposed upon the income of individuals by States may be deducted by an individual on his Federal income tax return.

Customs duties paid by a person on articles imported for his own use are deductible. Admission taxes are deductible only when the trip is on business. They are limited to the extent that such expenses are reasonable and necessary in the conduct of the business. The deduction of cost of meals and lodging incidental to business trips is limited to the extent that such expenses are reasonable and necessary in the conduct of the business and directly attributable to it. Examples are paying for the use of a sample room or the hiring of expensive maids.

The deduction of estate and inheritance taxes is confined to the estate. Retroactive provisions pertaining to deductions of estate and inheritance taxes also are found in the new revenue act.

The Federal income tax may not be deducted. However, income taxes imposed upon the income of individuals by States may be deducted by an individual on his Federal income tax return.

Charitable contributions and gifts are deductible within limitations provided by the revenue act of 1928. In order that a deduction may be made contributions to a corporation, trust, community chest, fund, or foundation must meet several tests. Such organizations must be operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children and animals. No part of this income must inure to the benefit of private stockholders or individuals.

Charitable contributions made to a missionary fund, to church building funds and for the benefit of other activities of the church are deductible. Pew rents, assessments and dues paid to churches are regarded as contributions. Gifts to any corporation or association organized or devoted to the advancement of learning are exempt.

Gifts to an individual are not deductible but if made to a charitable organization, as defined by the revenue act, may be deducted, even though the organization distributes the funds among the individual beneficiaries.

The tax on dividends is an important item in the returns of many taxpayers. As defined by the revenue act of 1928, the term "dividend" means any distribution made by a corporation to its shareholders, whether in money or other property, of its earnings or profits accumulated after February 28, 1913. If a dividend represents profits earned by a corporation prior to March 1, 1913, it is taxed under the capital gains rules.

A dividend may be payable out of current profits or accumulated surplus, but it has no legal existence until it is "declared" by a formal resolution of the directors of the corporation. The ordinary form of dividend is a periodical cash distribution of current profits. However, dividends may be paid in securities or other property. For example, a corporation may distribute among its stockholders securities in which it has invested its earnings. Such securities are to be reported as dividends by the stockholders at the fair market value on the date the dividends become payable.

**RUSSELL SAGE FOUNDATION**

**Recommendations in re Marriage Laws**

"Establishment in each state of a bureau of marriage law supervision; requirement of a five-day notice of intention to marriage; requirement of each candidate for marriage license to obtain a license within the state where a legal domicile has been established; require a minimum age of sixteen years before girls are allowed to marry; abolish the fee system for payment of licenses; foster candidates to furnish proofs of age and other matters through documentary evidence; report all dispositions of licenses and records of marriages; require all fees paid for the privilege of marriage ceremonies to be turned over to the city or county and to establish official marriage chapels; and last, to allow denostrations to deal with the commercial practices of marrying persons."

The period of filing income tax returns made on the basis of the calendar year of March 15, 1929. When by reason of illness or absence from home additional time is required, an application for an extension should be addressed to the collector of internal revenue for the district in which the taxpayer files his return, together with a statement of the cause for the delay. In the case of taxpayers who are abroad, no extension may be granted for more than six months. The request must be made before the return is due.

Reimbursements paid by corporations for traveling abroad, including persons in the military or naval service on duty outside the United States, are granted, without the necessity for filing a request, an extension up to and including the fifteenth of the sixth month following the close of the taxable year—June 15, if the return is filed on a calendar year basis.

An extension of time for filing returns does not extend the time for payment of the tax, or any installment thereof, unless so specified in the extension. The Commissioner of Internal Revenue may extend the time of payment of the amount determined as the tax by the taxpayer, or any installment thereof, unless so specified in the extension, to not exceed six months from the prescribed date.

Various penalties are imposed by the statute for failure to file a return and pay the tax on time, and for making a fraudulent return. Distinction is made between failure to file a return and failure to pay the tax on time, the penalty for the former is 50 per cent of the amount of the tax, unless a return is filed and it is satisfactorily shown to the Commissioner of Internal Revenue that such failure was due to reasonable cause and not to willful neglect. If a taxpayer exercised ordinary business care and prudence, and nevertheless was unable to file a return within the prescribed time, the delay is due to a "reasonable cause."

For willful failure to make a return the penalty is not more than $10,000 or imprisonment for not more than one year, or both, and in addition 25 per cent of the amount of the tax. For willfully making a false or fraudulent return, the penalty is not more than $10,000 or imprisonment for not more than 5 years, or both, and in addition 50 per cent of the amount of the tax.

Under the "information at source" provisions of the revenue act of 1928, all persons, "in whatever capacity acting," are required to report to the Commissioner of Internal Revenue payments of fixed or determinable income to others during the taxable year of $1,500 if the recipient of such payments is single. If the recipient is married, the report need not be made if the payments aggregate less than $3,000. If the recipient is a minor, the payments are to be reported by the payor, or if the status of the payee changed during the year, the payee is considered a single person for the purpose of filing an information report. A separate return of information for each employee is required of employers. The requirement is not limited to periodical payments, but a single payment must be reported.

Information returns are carefully checked with the individual returns of the taxpayer to whom such payments are made. During the year 1928 many delinquent returns were secured as a result of the examination of information returns.
HOTEL BELLEVUE
at Beacon Street on Beacon Hill
Attractive and Convenient Location beside the State House and Boston Common
ONE BLOCK TO SUBWAY
Especially Well Equipped with Conference and Banquet Rooms
INQUIRIES GIVEN PROMPT ATTENTION

BEACON CHAMBERS
ON BEACON HILL BOSTON
Car Joy and Myrtle Streets
(One Block from the State House)
350 ROOMS—FOR MEN ONLY
HARRY L. ELLIOTT, Manager

WRIGHT & POTTER PRINTING CO.
32 DERNE STREET BOSTON
Printers of Everything

CHAPEL PICKS

KENMORE 4488
JAMAICA PLAIN TYPEWRITER EXCHANGE
1761 WASHINGTON STREET BOSTON
We have some Underwood No. 5 type­
writers at $35.00 each, look and write
as good as new; for sale to members
of Suffolk Law School.

CHASE & SANDFORD COMPANY
PRESCRIPTION OPTICIANS
76-82 TREMONT STREET
BOSTON
FRANK G. SANDFORD, Pres.
FRANK L. SULLIVAN, Trea.

AMERICAN SIGN COMPANY
228 FRIEND STREET BOSTON
Established 1888

F. J. LEHR
8½ BULFINCH STREET BOSTON
GENERAL CONTRACTOR
PLUMBING and HEATING

1928 Reprint
Thayer's Preliminary Treatise on Evidence at the Common Law
By JAMES BRADLEY THAYER, late Weld Professor of Law at Harvard University
This famous legal classic has been reprinted, making available again one of the greatest
works ever written.
It should be read and re-read frequently by all who really desire to master
the fundamental rules of Evidence.

One Volume Buckram Price: $5.00 Delivered
Little, Brown & Company
34 BEACON STREET - - - - - - BOSTON
LETTER TO SUFFOLK ALUMNI

Gentlemen:

The American Bar Association with its membership of approximately 30,000 lawyers affords many benefits of which those who are not members are unaware.

Its meetings are most interesting and afford opportunity for new and valuable contacts with other members of the bar throughout the country.

The American Bar Association Journal, a monthly publication, contains many instructive and interesting articles. This is sent free to all members.

An effort will doubtless be made to bring the Annual Meeting of the Association to Boston at some time in the near future, perhaps in connection with the Centennial celebration in 1930.

Many Suffolk Graduates together with Dean Archer, and most of the members of the Board of Trustees and the Faculty, are members of the American Bar Association. Many more should be, and applications for membership can be procured through the Suffolk Law Alumni Association. It is hoped that you will become a member.

Very truly yours,

WILLIAM H. HENCHEY.

Dear Fellow Alumni:—In response to a request from our secretary I bring to your attention an unique case, as follows:—

We recently procured a Divorce for a man who lives in Panama Canal Zone whom we have never seen against a libellee whom we have never seen, and were engaged to handle the case by an agent whom we have never seen. And case was heard by a court who has never seen any of the parties litigant.

Sincerely yours,

GEORGE F. HOGAN.

April 20, 1929

Friends and Alumni:—The best word I can pass along to the members of the Alumni Association, particularly those who are practising law, is to follow the advice of our dearly beloved United States Senator David I. Walsh, who in one of his addresses to a graduating class said, "Be prepared." This is particularly apropos to a lawyer taking a case before the Industrial Accident Board. I earnestly recommend to them to study the cases under the Act, so they can be better prepared to present their clients' cases in an intelligent manner.

Yours very truly,

JOSEPH A. PARKS.
TRIAL OF AUTOMOBILE ACCIDENT CASES — Schwartz

The most popular law book of 1928-29. Already three times more copies sold than usual profitable sale. *It must be good.* Marginal question and answer method throughout. Send check for $10.00 and if you are not enthusiastic on receipt of book, return it for full refund.

MATTHEW BENDER & CO., Inc.  
Albany, N. Y.
ROY W. GUILD and Edward A. Kollen, both of '23, have entered law partnership, with office at 504 Massachusetts Ave., Cambridge.

Cape property investments are well covered by two of our Suffolk graduates, Percy F. Williams, '21, of West Dennis, and Herbert A. Lincoln, '25, of Nantucket, who own rental properties well down the Cape, the latter in Scituate, Marshfield and vicinity.


We were pleased to greet a large number of newly-to-be-appointed attorneys at our March Luncheon; as well as a goodly number of old timers, among whom was Frank Orfanello, '25, from Newark, N. J., who by special effort "stayed over" to enjoy the occasion. The remarks of our much respected Professor Garland bore a weight of worth to both new and older attorneys, and were much enjoyed by all.

William V. Wallburg, '19, is treasurer of Schrafft's Company.

Francis J. Tague, '27, is associated with Frederick J. White in the practice of law at 5 Bow Street, Somerville, and 25 City Square, Charlestown.

Joseph C. McCart, '25, youngest representative to the Maine Legislature, and member of the firm of Jones & McCart of Eastport, was married in Augusta last month. After the ceremony, which occurred in the evening, the couple attended the annual legislative dance at the Augusta House, and their wedding was announced by a unique elimination dance which left them on the floor to lead in the Wedding March. The bride was Miss Eleanor K. Corbett of Milltown, N. B. May good fortune ever pave the way for our friend McCart.

M. Leal Gomez, '25, for eleven years immigration attaché in New Bedford and expert authority on naturalization and on Workmen's Compensation law, has entered the general practice of law with office at 485 Pleasant Street, New Bedford.

Congratulations to John B. Hynes, '27, on the arrival of a new Suffolk recruit the past month.

Joseph P. Collins, '26, one of Boston's piano dealers, and owner of our assembly-room piano, is also owner of one of New England's largest circulating community papers, "The Journal of Jamaica Plain," of Jamaica Plain, Roslindale and West Roxbury.

Patrick A. Menton, '28, is general counsel for the Massachusetts Mutual Insurance Company.

Carrol H. Beere, '24, is assistant counsel for the Mutual Hardware Casualty Company, Boston.

It is interesting to note the Suffolk personnel in the Motor Vehicle Department of the Commonwealth: Anthony A. Bongagno, '24, Deputy Registrar; Thomas J. Powers, '25, Chief Clerk; Antonio Centracchio (Senior), cashier. Inspectors, Robert L. Devine, '25; William A. Reardon (Senior); William J. Wood (Senior); J. John Dacey, '28; John H. Murray, Ex; Charles Sullivan, Ex; Charles J. Bailey, '22; James E. Ward, '28, Lynn district; David J. Ryan, '28, clerk at Armory; Benjamin L. Grossman, '28, clerk at Quincy; Ralph Karch (Senior), Supervisory Inspector, Lowell.

Dean Archer has just returned from his annual trip to Washington, D. C., in the interests of June Commencement program and the scheduling of the orator for that occasion.

The many Suffolk friends of William M. Bibeault, member of the February, 1929, graduating class, regret to learn of his unexpected death in South Carolina last month. Mr. Bibeault was a highly respected resident of Quincy, where he had been active in business for some time. He was a good student and held the good will and respect of his fellow-students at Suffolk throughout his course. His kindly consideration of others, and his consistent activity in Suffolk interests, will make him long remembered by faculty and classmates alike.

Vincent L. Scanlon, '28, has opened an office at 6 Beacon Street, Boston, for the general practice of law.

William J. Birmingham, '26, is owner and manager of a prosperous automobile accessory and supply business at 26 Central Street, Peabody, Mass.

John J. Murphy, '18, of South Boston, is Assistant U. S. District Attorney.

THAT INIQUITOUS JONES ACT

By Kenneth B. Williams

Here it is in toto:

"Wherever a penalty or penalties are prescribed in a criminal prosecution by the National Prohibition Act, as amended and supplemented, for the illegal manufacture, sale, transportation, importation, or exportation of intoxicating liquor, as defined by section 1, Title II, of the National Prohibition Act, the penalty imposed for each such offense shall be a fine not to exceed $10,000 or imprisonment not to exceed five years, or both: Provided, That it is the intent of Congress that the court, in imposing sentence hereunder, should discriminate between casual or slight violations and habitual sales of intoxicating liquor, or attempts to commercialize violations of the law.

"Sec. 2. This Act shall not repeal or eliminate any minimum penalty for the first or any subsequent offense in now provided by the said National Prohibition Act."

Rarely does Congress express its intention with such clarity or fairness. This law is obviously aimed at those habitual offenders who for pecuniary aggrandizement commercialize crime. It merely provides the courts with an adequate weapon to deal with them, but at the same time expresses its intention—binding on the courts—that minor offenders shall be dealt with justly. A small fine or short term of imprisonment is as possible as under the laws previously in force. The lamentations are set up by those engaged in large criminal enterprises.

Not for many years has a law met with such determined opposition, but this resistance is clearly instigated by organized crime. The law has in-stilled terror into the heart of the bootlegger and he has marshalled his forces to defeat it.

Such legislation has long been needed. We have been playing with these law scoffers for several years, imposing very short sentences, if any, and fines that are no more than small license fees.

At last the Federal Government has come to death grips with the traffic and the struggle that ensues will determine whether organized crime shall sink the Ship of State on the rocks of disorder or whether orderly government shall steer it safely through the vicissitudes of coming ages.

A few lawyers in some of the larger cities have offered to defend "free" of charge there enemies of society in their future attempts to nullify the Constitution and laws of the United States, as well as those of the several states. After having taken an oath to support the Constitution and laws such conduct is deplorable treachery.

Unless this miasma of lawlessness is to sweep our civilization into the abyss of chaos and destruction every patriotic citizen must rally to the clarion call to arms by President Hoover in his battle to save this nation from those forces of evil that are attacking its vitals.