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SAM KATZ, Suite 1682
1325 Michigan Ave. Chicago, Ill.

A REMARKABLE INCOME TAX SPEECH

(Continued from Page 11.)

gentleman will recall that where a taxpayer's income is derived in small amounts at different times from different sources he makes a personal return of it as a whole. If he receives an annual income from one source exceeding \$4,000 the tax upon the excess over \$4,000 is withheld at the source and paid, except as to the interest on the bonds of corporations. I want to say with respect to the difference between the amount of taxes paid by a person whose income is derived from other than corporate sources there is some little distinction.

The stockholder in the corporation who receives \$100,000 income as dividends would pay \$40 more than a bondholder or person whose income was derived from any other source. That is due to the fact that where individuals prefer to invest their wealth in corporations as stockholders, so far as this normal tax is concerned, with all the business and corporate advantages accruing to them, under this system of requiring the corporation to pay a tax for all its stockholders upon all the entire net earnings before dividends are declared, they are not permitted their exemption. That makes a difference of \$40 in incomes up to \$20,000,000, or any other amount derived, on the one hand, from dividends upon stocks, and upon the other from any other source.

Mr. Mann. Perhaps I did not make myself quite clear. Where the income from interest coupons, say, from different corporations, makes an income of \$5,000, is not the person entitled to the exemption of \$4,000, or only pay the income tax on \$1,000?

Mr. Hull. Except where it is derived from dividends.

Mr. Mann. Well, I say interest; it is not derived from dividends; the person is then entitled to pay tax only upon \$1,000 of that income?

Mr. Hull. That is true.

Mr. Mann. Yet the corporation is required to deduct the tax from the amount paid as interest. Now, how does the man get his exemption of \$4,000?

Mr. Hull. He would make claim for his exemption to the district collector in the event the sources of his interest were many and were situated in different localities and no one source exceeded \$4,000. He would bring it in those few instances, like they do in hundreds of thousands of instances in England, where, as a rule, he makes his application to the collector either for an abatement of the assessment or a refund of whatever amount of taxes might be paid.

Mr. Mann. If he makes the application, is there authority for him to make application for a refund and then for the government to pay him back the income tax as to the \$4,000?

Mr. Hull. All the authority of the present internal laws is given the taxpayer for remedies and relief, both as to corrections or abatement of the assessment or a refund of the tax.

Mr. Mann. It is not an abatement of an assessment, it is a question of paying back a refund to a man which has been paid by somebody and which he is entitled not to have charged to him.

Mr. Hull. The taxpayer would have all the remedies and the gentleman from Illinois, of course, is entirely familiar with the numerous remedies of the taxpayer with respect to remedying any incorrect assessment or to secure a refund of any amount of taxes that have been paid.

Mr. Mann. I am aware of this fact, that it is a very difficult thing to obtain a refund of the amount of internal-revenue taxes which have

been paid in many cases, as the gentleman will readily recall by an examination of the private calendar of the house. However, I suppose there can be a remedy applied and in the case named that would require the government to make an investigation as to how much had been paid in each instance by each corporation as interest to this person.

Mr. Hull. The taxpayer would simply file his claim for \$4,000 exemption. He could also file his claim for a deduction, should he desire such. In any event he could file his claim for this exemption along with verified facts as to the amount of taxable income on which the tax was withheld at the source.

Mr. Mann. Very true; but his tax has been paid by the corporation. He files a statement or claim to have that refunded to him. Certainly the government would not admit that statement as true without investigation. Now, is the government provided under the bill with means or ability to go to the source of the payment of the tax in each instance and ascertain whether or not the corporation has paid for this individual?

Mr. Hull. I think the fullest opportunity is given to the taxpayer in every case to secure redress and to secure whatever amount of exemption or deduction he might claim. In this instance he could have the assessment abated. As I stated in the beginning, it will be, of course, utterly impossible to take up the thousands of business conditions of this country and offhand apply the most expeditious method of dealing with them and apply this law to them, but, like any other tax law, the regulations of the treasury department will be prepared so as, without injustice, to meet and apply the law to the business conditions as they exist in such innumerable forms.

Mr. Hardy. Will the gentleman yield?

Mr. Hull. I will.

Mr. Hardy. In connection with the question of the gentleman from Illinois (Mr. Madden), I do not know as I understand the workings of the bill, and I am asking simply for information. As I understand it, if you have a number of dividends from corporations which pay 1 per cent at the source, amounting to, say, in six different dividends, to \$5,000, all of which paid 1 per cent when the corporation paid taxes on their income before the dividend is turned over to the stockholder, as I understand the bill, in that case there would be no rebate. The party would receive \$5,000 income.

Mr. Hull. That is true. The gentleman from Illinois was discussing interest derived from corporate bonds.

Mr. Hardy. I thought he had reference to income and dividends.

Mr. Bathrick. Will the gentleman yield?

Mr. Hull. I will.

Mr. Bathrick. On page 139, the second proviso, line 8, it seems to exempt the incomes derived from dividends upon stocks and corporations which have paid the corporate tax. Is that true?

Mr. Hull. That relates to the 1 per cent normal tax which applies to corporations as a separate taxable entity, just as it applies to individuals; and when the tax is first paid by the corporation on its net earnings, then the stockholder who is to receive a dividend out of the earnings that have paid the tax would not duplicate the tax by paying it again.

Mr. Bathrick. Suppose in this income tax there is a tax on incomes of over \$4,000; when it arrives at

\$20,000 there is a higher tax, is there not?

Mr. Hull. Yes.

Mr. Bathrick. Suppose there is an income derived by some person in excess of \$20,000, which I believe is where the tax increases is it not?

Mr. Hull. That is where the additional tax first applies.

Mr. Bathrick. Suppose he has an income of \$25,000, \$30,000, \$40,000, or \$50,000 from dividends, does not he pay under the graduated rising tax?

Mr. Hull. Oh, yes. As I have stated, the law undertakes to assemble in the hands of every individual who receives an income exceeding \$20,000 from every source, corporate or otherwise, the amount of his income, and fastens this additional graduated tax upon him.

Mr. Bathrick. Notwithstanding the corporation has paid 1 per cent on the \$4,000?

Mr. Hull. There is no relationship between the normal tax of 1 per cent and this graduated tax. It is simply added for the purpose of graduation.

[This admirable speech will be printed in full. The second installment will be printed next week.]

SERVICE

He is not a man whom the world will praise,
For he daily walks in the lowly ways;
His clothes are poor and his earnings small,
And the great know naught of his worth at all;
His heard is gray and his form is bowed,
His name is strange to the rich and proud.

Down in the dismal places where
Contagion lurks in the murky air,
Where the people are sick and lame and blind,
Where many are weary and few are kind,
He kneels with those who have need of cheer,
Imparting hope and dispelling fear.

Those who sit where the light is dim
Have learned to eagerly welcome him;
His clothes are poor, but within his eyes
The gleam of faith that is deathless lies;
And little ones hush the Savior's name
Where scoffers grumbled before he came.

He has taught the wronged that there still is good,
That there still is kindness and brotherhood;
He has called men back from their shamefulness,
He has brought them love who were pitiless;
He has knelt with those who had blindly strayed,
And made them hopeful and unafraid.

His beard is gray and his form is bowed,
His name is strange to the rich and proud;
He is not a man whom the world will praise,
For his light is shed in the darkened ways;
The lips of the fallen have soiled his hand—
But the Lord will probably understand.
—S. E. Kiser in the Chicago Record-Herald.

TRANSFERRED

He told the shy maid of his love,
The color left her cheeks.
But on the shoulder of his coat
It showed for several weeks.
—Cornell Widow.