

**HAMILTON B. WILLS.**

Original duty ..... \$37,182  
 Additional duty..... \$80,000

The deceased had accumulated during his lifetime a large number of securities in bearer form. Through the nature of these securities he had managed to evade payment of income tax on the income from them.

In adopting this practice it is apparent that this deceased was fully aware of the risk his representatives would incur after his death, the report continued, in attempting to co-ordinate the returns they could make for succession duty purposes with the incorrect returns he had been filing for income tax purposes during his lifetime.

The deceased even provided for the future by resorting to subterfuge in transferring these securities

to his sons, and at the same time instructing them to make the necessary entries in his books to the effect that these securities had passed to the sons as a result of the death of the deceased's mother, who had been a resident in the United States. The securities thus transferred to the sons approximated \$400,000.

Following this man's death his estate was reported without any reference to these securities, whose true source was only later revealed as a result of the department's investigation.

**R. W. LEONARD.**

Original duty .....\$613,187.02  
 Additional duty.....\$ 79,614.69

The additional duty in this case, the Succession Duty Department revealed, was made up almost entirely by taxing gifts which had not been previously disclosed. The gifts were very numerous and consisted of cash, bonds and property. The peculiar part of the non-disclosure is due to the fact that the same trust company handled the estate and all the payments made by way of gifts were made through them.

**HENRY CORBY.**

Original duty .....\$117,489  
 Additional duty.....\$ 50,000

It was necessary in this estate to

revalue two classes of bonds, resulting in a substantial increase. One class were those of a distillery company which the department at that time attempted to value. Under date of Jan. 21, 1918, a letter was written by the branch office to the main office of the trust company. A quotation from the letter reads: "We would be obliged if you would notify the distillery company not to furnish a statement to either — or the Provincial Government, should they request same." Still a further letter read in part: "We note that in your letter you think forty cents on the dollar is the price that should be fixed on the bonds. By suggesting such a low price we hope that you will not spoil matters, as the secretary of the company told us that if he had any available money he would buy at 75, and it would be unfortunate if the Government should refer to the company for a price."

**EDWIN MILLS.**

Original duty .....\$29,054  
 Additional duty .....\$50,000

"This is one of the few, if not the only estates where the department has made an additional assessment based entirely upon revaluation of the estate," the report stated. "As an example, we found one piece of

property carried on the books at \$180,000, which had been sold three months before the death of the decedent for \$400,000."

**MARY S. MALLOCH.**

Original duty .....\$32,227  
 Additional duty .....\$50,000

This case, according to the departmental report, was almost entirely based on revaluation of shares and bonds owned by the deceased.

**W. D. LONG.**

Original duty .....\$241,305  
 Additional duty .....\$38,000

In this estate large sums were unreported by the trust company which acted as executor, the report stated; adding that "despite the facts the trust company allowed the estate to be liquidated, the bulk of which left the country, prior to the department's investigation."

**J. P. TISDALE.**

Original duty .....\$10,750  
 Additional duty .....\$22,994

The Succession Duty Department reports that the additional duty in this estate was collected as a result of investigation, was based upon gifts which were not declared. Particularly is cited one gift of \$200,000, which they claim the executors stated was not taxable, "due to a

very ingenious method used by the deceased in avoiding succession duties."