

ODDITIES IN WILLS

By STANLEY M. YETTER

Author Of

"A PRACTICAL AID FOR EXECUTORS AND ADMINISTRATORS OF DECEDENTS' ESTATES."

The third major source of Revenue of the State of Pennsylvania is derived from the Transfer Inheritance Tax.

The direct inheritance tax was approved by former Governor Rumbaugh, July 11, 1917, and applies to all property of decedents going to direct heirs. It covers estates of every size, even to the smallest. There are no exemptions. In some states there is a graded tax, with exemptions to the small estates. Under our constitution this is forbidden.

The estate of every decedent in this Commonwealth is subject to a tax, no matter whether it is transferred by will or under the interstate laws.

In addition to the state tax, there is also an inheritance tax levied by the Federal Government in estates over a certain amount.

The amount of tax to be paid is determined by the status of the heirs in relation to the estate. There are numerous exemptions to the tax.

A recent case at point is found in the estate of Mr. Featherstone. The testator was a man occupying a responsible position in the world of business. Like every thinking man, he provided to the best of his ability for the financial safety of those dear to him, through the medium of insurance on his life. The person he named beneficiary of his forethought was his mother. In the course of human events the mother passed away from this life. Shortly after the death of the mother, the testator feeling the necessity of a change, embarked on a vacation trip.

During the course of this trip the testator met with that which none can foresee, an untimely death through accident. The nature of the accident caused the amount of insurance to quadruple itself until it reached a sum running into six figures. Surviving him there remained several brothers and sisters as the only heirs. When the executors of the estate delved into the affairs of the decedent, they discovered that he, after the death of his mother, had failed to name a new living beneficiary in the insurance policies that he carried on his life. This oversight proved to be very costly to the amount of the estate. For under inheritance tax law the estate was required to pay a tax of ten per cent of the amount which ran into five figures. On the other hand, if a new beneficiary had been named previous to the death of the testator, no tax whatever would have to be paid as insurance.

Amount made payable to a living beneficiary is not subject to tax.

The above is only one inheritance in the law of inheritance tax. Many other simple ones are embodied within it, too numerous to mention here.

All this resolves itself for the benefit of the readers of this article that a man or woman who is too busy to become informed as to the status of his or her affairs and estate, well, is just too busy.

Motor Crash Victims

Buried At Beaumont

Double funeral services for Warren and Ralph Morgan, brothers, were held at the family home, Huntsville, Friday afternoon at 2:30 o'clock. Reverend Francis Freeman of the Dallas M. E. Church officiated. Burial was made in the Beaumont Cemetery, Warren, aged 12, was killed instantly Tuesday afternoon when Stewart D. Walters, a drunken driver, collided with the car of Stanley Savawski, Plains, on the Luzerne-Dallas Highway. Harold, injured in the same accident, died Wednesday in the Nesbitt Memorial Hospital. Four other members of the family are still in the hospital. Pallbearers were Charles Moore, Glenn Johnson, James Cease and David Howell.

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"In addition to our fiction, adventure, exploration, hobby counsel, and vocational help, we shall continue to

encourage young men to improve their game in every line of sport."

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Why not build these needed walks with relief labor! Hundreds of other cities have found this type of project ideal.

Curb and gutter construction, drainage structures, park improvements, swimming pools, salvaging old streets—these are only a few among hundreds of beneficial concrete improvements that create maximum work.

You, Mr. Taxpayer, can help your community obtain needed permanent improvements like those mentioned above. Make known to your local officials and relief authorities the betterments you think should be included in your community's relief program. They will be glad of your help.

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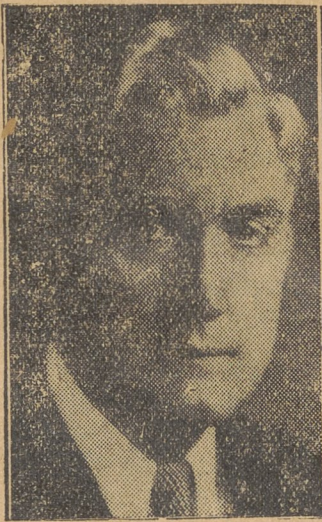
WBRE WABC

AND EVERY SATURDAY THEREAFTER

INDEPENDENT REPUBLICAN CANDIDATES

George E.
GWILLIAM

COUNTY COMMISSIONER



There should be more men of George Gwilliam's type in public office. As a businessman, home owner and father he has a keen appreciation and understanding of the problems of the common man. He knows the social and economic problems facing farmers, businessmen, laboring men, employers of labor, women and children. As head of the State Workman's Insurance fund he saved the State money and won the deep appreciation of those who deserved sympathetic counsel and assistance. He will take orders from no dictator but will employ competent efficient assistants in the Commissioners' office. He will make a change in the present unequal assessments on property.

Joseph F.
KELLER

FOR SHERIFF



He is the logical candidate for sheriff and the most experienced man running for the office. He has served as deputy under the present sheriff and is well recommended by him for the service he has rendered. His home is in Wilkes-Barre where he has made thousands of friends. At the age of 35 he served in the World War. He is a well-known musician and member of many musical organizations.

These Men Stand for
Local Government, not Dictatorship

These men will give you Independent Progressive Government not a dictatorship. They believe the People, not a Dictator, has the right to select the men who will serve you in Public office. They are **GOOD REPUBLICANS** not **PUPPET REPUBLICANS**. They will think for themselves **NOT** as a dictator tells them.

Aren't you tired of unequal assessments by political hacks instead of competent men? Aren't you tired of waiting for the Luzerne By-Pass while the present Commissioners play squat tag? Aren't you competent to run your own schools without looking to the Court House for approval of the teachers you elect? Aren't local men entitled to jobs on the county roads without the humiliation of having to sell their citizenship and vote to Pittston and Court House dictators? Wouldn't you like to see these men, when they get jobs on the roads, doing constructive work instead of tacking up PUPPET Republican's cards and tearing down those of opponents?

Why not give the county back to the people? Why not some Measure of Self-government? The Independent Republicans will serve you competently, efficiently, honestly in the offices they seek, and let you run your own town as you want and see fit.

Honestly now, aren't you tired of office holders whose only interest is to stay in power? Whose every move is directed by a nod from the third floor of the Court House?

WILLIAM V. DAVIS

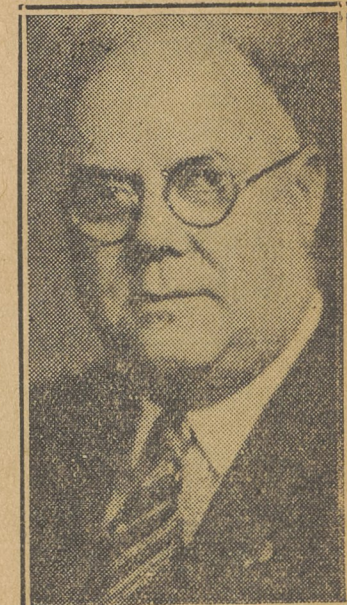
FOR TREASURER



Born in Edwardsville he has been engaged in various business and civic enterprises which fit him capably for the office he seeks. He is a member of the firm of Davis Brothers, automobile dealers; and of Sandy Beach corporation and is associated with many other activities. He has served as treasurer of various municipal corporations. William V. Davis appears first on the ballot. Be sure to vote William V. Davis as the county organization has placed another Davis on the same ballot to confuse you.

JOHN MacLUSKIE

REGISTER OF WILLS



John MacLuskie is one of the most popular men seeking office on any ticket. Leader of the famed 109th Field Artillery Band he has served well in War and he serves well in Peace. An active good roads advocate, he is a director of Wyoming Valley Motor Club. He has served courteously and efficiently as Register of Wills. He knows the job and deserves your support.

VOTE UNSELFISHLY-VOTE FOR THE BEST INTERESTS OF YOUR COMMUNITY AND COUNTY. THESE MEN ARE OPPOSED TO DICTATORSHIP AND INTERFERENCE IN LOCAL AFFAIRS. THE JOBS THEY SEEK ARE BIG ENOUGH TO KEEP THEM BUSY WITHOUT PLAYING LOCAL POLITICS.

VOTE FOR The Men Who Can Win In **NOVEMBER**