

COPY

March 30, 1932.

Mr. Sam B. Warner,  
Law School of Harvard University,  
Cambridge, Massachusetts.

Dear Sam:

I wish to acknowledge your letters of the 23rd and 25th instant.

I think now that Mr. Bryson has really arrived at the point where he is taking a very fair view of the question of your mother's paying any considerable tax in Oregon. I am enclosing herewith a copy of his last letter to me, dated the 24th instant, and a copy of my reply, dated today.

I have today sent Mr. Bryson a copy of the trust deed from your grandmother to yourself, Robert and Mr. Edmonds, and also parts of your grandfather's will which relate to the trust and the conditions of the trust which was established for your mother and I have asked him to go over his income tax return showing a liability of \$149.67. I have made the explanations asked for in his letter and also stated that, so far as the personal exemption of \$500.00 is concerned, I would leave it entirely to him but also stated that, as I interpreted Item 23 of the Instruction Sheet, I thought that your mother was entitled to a maximum exemption of \$500.00 but would leave that, as I said, to him.

I wired Mr. Bryson yesterday to secure a short extension of time for filing this return and I think we will have the matter settled by some time next week. If we can establish our right to file an income tax return on the basis of income which comes direct to your mother and under her control, such as money which comes to her from you and also from me, with a tax of around \$150.00 I would not be averse to her retaining her domicile in Eugene, at least for the present.

Personally, I do not think that the income tax law of Oregon ever intended to reach out into another state for property lying wholly outside of Oregon, and I believe that Mr. Bryson thinks so too. At any rate, I see no harm in going along as we are for the present.

With very kind regards to yourself and Helen, I am

Yours very truly,

(Signed) PERKINS B. BASS

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I wired Mr. Bryson yesterday to secure a short extension of time for filing this return and I think we will have the matter settled by some time next week. If we can establish our right to file an income tax return on the basis of income which comes direct to your mother and under her control, such as money which comes to her from you and also from me, with a tax of around \$150.00 I would not be averse to her retaining her domicile in Eugene, at least for the present.

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