

March 25, 1932.

Mr. Perkins B. Bass  
140 So. Dearborn Street  
Chicago

Dear Cousin Perkins:

I have received your letter of March 23rd enclosing my mother's income tax. I am much impressed with the able manner in which you are handling the matter.

From the point of view of the law alone, I am convinced that my mother is liable to pay an income tax in Oregon. There is no other place where she could at present claim a domicile. With regard to whether she must pay on the income of trust funds held in Chicago or on Chicago real estate, I do not know. I think you are handling that matter correctly in giving Mr. Bryson the facts and leaving the decision up to him.

I am hoping that another year will find my mother domiciled in Massachusetts, but making occasional visits to Oregon and other places. Of course, the reason I hope she will make Massachusetts her home has nothing to do with taxation. Nevertheless, Massachusetts would be a good state for her to live in from the point of view of taxation, because the Massachusetts income tax exempts income from real estate outside of Massachusetts.

Sincerely yours,

Sam B. Warner

cc: Mrs. Gertrude B. Warner

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