

SHOULD A HORSE PAY TAXES?

By Murray T. Pringle

SOME of the richest people in the world today aren't. People, that is. Sums ranging from \$100 to \$1,000,000 and up are being left regularly to animals of all sorts, sizes, shapes and descriptions.

In May of last year, for example, John R. Macomber, 79-year-old bachelor, sportsman, financier and philanthropist of Framingham, Massachusetts, died. Under terms of Macomber's will, filed in Probate Court, the bulk of his \$1,000,000 estate was left to "care for my horses, dogs and all other animals." The money is to be held in trust for ten years to provide for all these various animals.

Fantastic? Not at all. Wills, leaving all or a major portion of a deceased's estate to one or more beloved pets, are almost commonplace.

Seldom does a week pass without at least one issue of your daily newspaper containing a story of some animal being favorably mentioned in his deceased owner's will. The average such bequest is between \$50 and \$500, but from time to time some lucky animal becomes the re-

cipient of a truly impressive amount of cash and property, as happened in the case mentioned above.

One of the richest animals in this country was an eight-year-old cat named Buster, whose master, a millionaire lawyer, who also lived in Massachusetts, died in the summer of 1943. The wealthy lawyer's will stipulated that his feline pet was to receive \$100,000 cash plus sundry personal property — a radio, an armchair, three electric fans and a wardrobe.

The most monied character in the canine category was a 16-year-old Spitz who lived high off the hog thanks to a \$30,000 bequest. Pet mercifully passed away a few days before Buster the cat came into his whopping inheritance, thereby sparing the old dog the disgrace of being shoved into second place by a blankety-blank cat! However, unlike most animals, Pet managed to keep his money in the family. Upon his death the remainder of the \$30,000 was left to other dogs via the Anti-Cruelty League.

If an animal, no matter his kind nor place of origin, has been "domesticated" chances are that at least one of its species has, at some time, been remembered in its devoted owner's Last Will and Testament. The list is long, but the top spots go to dogs and cats, which seem to be pretty evenly matched in the number of wills in which their tribes have been favorably mentioned.

ONLY ONCE, so far as can be ascertained, did a cat come out on the short end of the deal insofar as wills are concerned. Some years ago 150 people, none of them even remotely related to one another, shared in the will of a wealthy Chicago lawyer. The common bond that linked them with their deceased benefactor was their attitude toward cats: Every one of them hated these animals.

The dead lawyer, a cat-hater from way back, had his fortune divided among the 150 strangers because he had heard that they, too, detested cats. Included among the beneficiaries were Mrs. Calvin Coolidge and Queen Marie of Rumania, both of them violently Anti-Cat.

A parrot figured in the will of an elderly spinster to the tune of \$6,000. A Welshman died and left £350 to his pet monkey.

Back in 1930 two aged carriage

horses were left a trust fund of \$12,000, and that was in the days when a dollar was *worth* a dollar! A bank was named trustee, and it duly paid the inheritance taxes to Uncle Sam. But that's all it ever did pay.

Although the equine duo's estate yielded them some \$600 a year until they died eight years later, no income tax was ever filed for them. According to bank officials, "the income wasn't sufficient."

Now, this matter of taxation (animal type) could probably prove quite intriguing. Just what *is* sufficient income where these characters are concerned? What exemptions does the law provide? The head of a family (human type) may deduct so much, plus a certain amount additional for each dependent. A single person is allowed an exemption of so much. Okay, but how much does a *horse* get?

School Days

A professor who had taught for many years was counseling a young teacher. "You will discover," he said, "that in nearly every class there is a youngster eager to argue. Your first impulse will be to silence him. I advise you to think carefully before doing so. He probably is the only one listening." — From "Pepper and Salt," *Wall Street Journal*

» A certain Canadian public school has a new fence built by a bachelor called Swede. It's a perfectly sound fence, made of wire and timber, with a wide gate, but halfway along one side, Swede cut a good-sized hole in it. The school trustee asked why.

Swede said, "I know kids. You put in a gate and they climb over the fence. This way, they all go through the hole and the fence lasts longer."

— *Maclean's Magazine*

The Voice of Washington

IN AN EFFORT to help spread the use of Federalese (or gobbledeygook) language among the bureaucrats of Washington, the Mercury offers the following form letter, which can be used by any bureaucrat in any bureau to answer any complaint on any subject from any source at any date:

Dear -----:

Pursuant to the pending directive integrating and coordinating pertinent facilities prior to establishing operational channels and tentatively indicated supplemental requirements and procedures, the Office of the Chief of Denigration has taken cognizance of various marginal commitments and obligations and, where appropriate, has contemplated allocating further explorations and possible future execution to the Office of the Chief of Onegation, for formal disposition of resultant instrumentation.

With reference to the concurrence of concurrent subsidiary planning, integration and coordination, it is felt that the efficacy of the calculated risk prescribes implementation of duties herein ascribed and circumscribed. Irregardless of this obviating impracticability, the imperative urgency of the heretofore described situation demands immediate procurement of adequate analysis, data and subsequent orientation of personnel involved. Now under consideration is a top-level policy of immense scope and reappraisal, reestablishing latent criteria and acknowledging impending imponderables.

Very truly yours, etc.