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## Probate Institute Scheduled for Greeley

Dicta Editorial Board

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and excess profits tax for 1950 about 57%; for 1951 about 77%. Generally speaking all income above 85% of the average of the incomes of the best three out of four years of the 1946-1949 period constitutes excess profits, taxable at 30%. Generally speaking, also, new corporations have a credit of 12% of invested capital and 75% of borrowed capital. Instead of \$10,000 exemption as in the last World War, now all corporations have an exemption of \$25,000 for excess profits tax purposes. IRC Sections 45 and 129 permit the Commissioner in certain instances to combine incomes of associated companies where division lacks a business purpose.

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### PROBATE INSTITUTE SCHEDULED FOR GREELEY

Probate problems of the average-sized estate will be the subject of the 1951 spring institute sponsored by the Weld County Bar Association for the benefit of Northeastern Colorado lawyers. This year's institute is scheduled for Saturday, March 31 in the Court-house at Greeley beginning at 1:00 p. m.

The institute panel is being furnished by the Colorado Bar Association Legal Institute Committee under the chairmanship of Charles H. Haines, Jr., and will be moderated by the Honorable C. Edgar Kettering, Denver county judge. Charles A. Baer will speak on recent decisions affecting administration, Barkley L. Clanhahan will discuss practical administrative problems, Hubert D. Henry will cover actual drafting of a will for the average-sized estate, and Merrill A. Knight will explain the various devices for the transfer of assets without administration.

William H. Southard, chairman of the Weld County Bar Association committee sponsoring the institute, has announced that a social hour and dinner at the American Legion Home will follow the panel discussion. Chancellor Albert C. Jacobs of the University of Denver will be the dinner speaker.

The Weld County association has been holding these institutes for many years, and as usual expects to draw a large attendance from other associations in Northeastern Colorado, particularly the Boulder, Larimer and Thirteenth Judicial District bars.

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### PREACHER LONG SPREADS THE GOSPEL

Lawrence A. Long of Denver, lively chairman of the state association's Unauthorized Practice committee, has made a number of trips to local bar association meetings in the past several months as part of his campaign to alert lawyers to the dangers of unauthorized practice. On February 20 Mr. Long addressed a monthly meeting of the El Paso County Bar Association in Colorado Springs, and on March 6 he was the principal speaker for the semi-annual meeting of the Larimer County Bar Association in Fort Collins.