

June 2021

## Letters to the Editor

Dicta Editorial Board

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### Recommended Citation

Letters to the Editor, 27 Dicta 470 (1950).

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## REFUND AFTER WAIVER

Section 322, IRC, has been amended to grant the taxpayer the same time to file claim for refund as the Commissioner has to propose a deficiency after waiver of the statute of limitations by the taxpayer.

## THIN CORPORATION

In *Isador Dobkin*, 15 T. C. No. 6, a doubtful decision, the Tax Court in effect transferred to capital a payment by the taxpayer to the corporation which the taxpayer intended should be a loan. If sustained, this decision would establish the principle that a large disproportion between debt and risk capital in a new corporation is improper. There is no statute to sustain this conclusion.

This most unusual decision should be studied carefully by any attorney contemplating incorporation of a company with small invested capital in which a large debt or loan is to provide capital known to be necessary at the time of incorporation. We believe this decision turns upon facts not ordinarily present in the organization of a small closed corporation.

## FROM THE EDITOR'S MAIL BAG

Hon. Floyd F. Miles, D. J. (Ret.)  
 State House, Secretary,  
 The Colorado Board of Law Examiners.  
 Dear Sirrah:

Herewith is a letter from one Mr. X inquiring as to the possibilities of being admitted to the Colorado bar on a correspondence school diploma. The merits of his case I leave to your infinite wisdom, but I would have you note that his letter was forwarded to me from Miss Merritt of the National Conference of Bar Examiners. Evidently she is unaware that you, Sire, are the Lord High Executioner on bar admission requirements. And thus we have Merritt to Miller to Miles, which, at least alliteratively, is far superior to that old baseball combination Somebody to Evers to Chance.

Respectfully yours,  
 W. B. MILLER.

W. Miller, Esquire,  
 Plenipotentiary Extraordinary Without Portfolio,  
 Colorado Bar Association.  
 My Dear William:

Had you devoted your life to the acquiring of ignorance in baseball lore, you could not have graduated with higher honors. The man's name was "TINKER" T-I-N-K-E-R. Write that down so you will not forget it. "Tinker to Evers to Chance."

Concerning Brother X who wishes to become a lawyer by way of a correspondence school of law: He doesn't sound promising to me, although he might develop into pretty fair material for a Bar Association Secretary. I shall write to him and suggest that he stick to the Real Estate business, since in that way he can, and no doubt will, follow the path carved by his associates in the business and practice law without the necessity of going to college and taking the bar examination.

Believe me, Sir, your most humb'l and ob'dt ser'vt,

FLOYD F. MILES.

## TEN YEAR REVIEW OF COLORADO LAW

There has been so much demand for the mimeographed materials distributed at the convention institute on the *Ten Year Review of Colorado Law* that the bar association office has had to have several reruns made. The materials are now bound together in one attractive volume and may be secured from the secretary, 319 Chamber of Commerce Bldg., Denver 2, Colo., for the price of \$2.00 per copy.

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### PERSONALS

The Denver Bar Association sustained a great loss on October 30 with the unexpected death of Arthur H. Laws. Another well-known member of the Denver association who passed away recently was Edgar C. Craft, who died on November 21.

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James T. Locke of Canon City, recently awarded an Honorary Life Membership for over 50 years service at the bar, died on October 21.

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The Colorado bar was also saddened in November by the passing of the Hon. Paul L. Littler of Grand Junction, judge of the District Court for the Seventh Judicial District. Although he had been ailing for some time, Judge Littler continued to work hard in keeping up on his court docket and taking an active part in the affairs of the District Judges Association, as well as in the state bar association.

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Philip A. Rouse, James Q. Hammond and Earl H. Johnson, all of Denver, and Earl Wolvington of Sterling, are some of the Colorado lawyers who have recently been called back into the service.

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Francis A. Benedetti, formerly of Fort Morgan, recently announced the opening of an office in Yuma.

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Richard H. Shaw, formerly located in the First National Bank Bldg., Denver, and Louis I. Hart, Jr., formerly in the Equitable Bldg., Denver, have moved to new offices at 414 Denver National Bank Bldg.

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A stained glass memorial window in the Crown Hill mausoleum has been dedicated by Mrs. J. D. Brawner and Mrs. W. H. Lowther to the memory of their brother, John Q. Dier, former member of the Denver Bar Association, who died last year.

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As a result of recent examinations, Arthur A. Brooks, Jr., member of the Colorado bar, has been admitted to practice in California. Mr. Brooks has opened offices at 915 N. La Cienega, Los Angeles 46. He is also maintaining his Denver office in the C. A. Johnson Bldg.