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## The Wisdom of George Washington

Dicta Editorial Board

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of these provisions. In fact, in the case of *Gaither vs. Miles*, 268 Fed. 692, a life insurance policy was held taxable as a gift in contemplation of death under the Act of 1918. Similarly, in *Iglehart vs. The Commissioner*, 28 B. T. A. 888, an endowment policy was held under a most recent Act to have been transferred in contemplation of death. In *Fagan vs. Bugby*, 143 Atl. 807, moreover, the Supreme Court of New Jersey held that the assignment of an insurance policy to a trustee was a transfer to take effect in enjoyment and possession at or after death within the meaning of the New Jersey inheritance tax law.

Until September, 1936, however, most tax lawyers felt free to disregard these cases, for the Treasury Department had announced, by GCM 1164, that it did not intend to attempt to tax insurance policies under these provisions. Their new ruling, however, reversing this has opened the way for new attempts to tax insurance. It may find taxpayers with irrevocable insurance trusts helpless and subject to taxation.

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#### THE WISDOM OF GEORGE WASHINGTON

A few months after the close of the Constitutional Convention in 1787 and while the new Constitution was being debated by the people of this country, George Washington wrote a letter to Lafayette, who was then in France, in which letter Washington looked far into the future. The following paragraph is contained in the letter:

"I would not be understood, my dear Marquis, to speak of consequences which may be produced in the revolution of ages, by corruption of morals, profligacy of manners, and listlessness in the preservation of the natural and unalienable rights of mankind, nor of the successful usurpations that may be established at such an unpropitious juncture upon the ruins of liberty, however providentially guarded and secured, as these are contingencies against which no human prudence can effectually provide. It will at least be a recommendation to the proposed Constitution that it is provided with more checks and barriers against the introduction of tyranny and those of a nature less liable to be surmounted than any government hitherto instituted among mortals. We are not to expect perfection in this world: but mankind, in modern times, have apparently made some progress in the science of government.

Should that which is now offered to the people of America be found an experiment less perfect than it can be made, a constitutional door is left open for its amelioration.”—Washington to Lafayette, February 7, 1788, Jared Sparks, *Writings of Washington*, 2nd ed., vol. 9, p. 318.

(From Letter No. 7, New York State Bar Association)

The Denver Bar Association at its special meeting held February 15, 1936, after a spirited debate by Mr. Philip Hornbein, for the proposal to enlarge the Supreme Court, and Mr. Henry McAllister, negative, voted against the measure, 172 to 55.

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“It is not to the last degree important that he (the judge) should be rendered perfectly and completely independent, with nothing to influence or control him but God and his conscience \* \* \* I have always thought from my earliest youth till now, that the greatest scourge an angry Heaven ever inflicted upon an ungrateful and a sinning people was an ignorant, a corrupt or a *dependent* judiciary.”—Chief Justice John Marshall.

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DISCLAIMER OF LIABILITY

.....Creditor  
 vs.  
 .....Debtor  
 Amount Legally Due \$.....

We, the undersigned, do hereby state that, although good and sufficient notice has been tendered to the above named debtor of his, her or their unpaid account, to date there is now justly due and owing to the above named creditor the sum above named; that no part of the same has been paid; that to protect the above named creditor from loss it becomes necessary to resort to legal action, and that after one week from date we DISCLAIM ALL LIABILITY for any loss of position, injury to prestige, credit standing, reputation or influence, or for any other serious losses or damages caused by its use, or to become liable for any suit or action instituted for such losses, injuries or damages incurred by the debtor as a result of any legal action which may be necessary to enforce payment.

Dated this 12th day of February, 1937.

THE DENVER RETAIL GROCERS & MEAT DEALERS ASSOCIATION, 704 Interstate Trust Building, Denver, Colo.

Let's see—isn't there something in our statutes concerning "simulation of process"?