

## UNITED STATES v. DANIELS.

[20 Int. Rev. Rec. 136.]

District Court, N. D. Ohio.

1874.

INTERNAL REVENUE—WHOLESALE LIQUOR  
DEALERS—TAX—DEATH OF PARTNER.

On motion for a new trial.

The firm of Daniels and Son on the 1st day of May, 1873, paid a special tax for the business of wholesale dealers in liquor at Sandusky. The firm consisted of Eve Daniels, the mother, and George Daniels, the son. In August, 1873, Eve died, leaving George her only heir and representative, and also surviving partner, who continued the business at the same place for the remainder of the year in the name of Daniels and Son. Held, that having paid the tax for the whole year, George Daniels was not required to do so again under the law, on the death of his mother and partner, and having been convicted a new trial is granted herein.

Geo. Willey. U. S. Atty.

Homer Godwin, for defendant.

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