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BRIEF AND APPENDIX
FOR APPELLANT

COURT OF APPEALS FOR THE
DISTRICT OF COLUMBIA

FILED MAR 4 - 1943
IN THE

Joseph W. Stinson
United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA

JANUARY TERM, 1943

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No. 8423
—

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HERBERT W. SMITH, *Petitioner,*

v.

GUY T. HELVERING, *Respondent.*

—
On Petition for Review of Decision of the United States
Board of Tax Appeals (Now the Tax Court of the
United States).
—

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