Burnet Vs. Henry

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Court : US Supreme Court

Decided On : Apr-13-1931

Appeal No. : 283 U.S. 229

Appellant : Burnet

Respondent : Henry

Judgement :

Burnet v. Henry - 283 U.S. 229 (1931)
U.S. Supreme Court Burnet v. Henry, 283 U.S. 229 (1931)

Burnet v. Henry

No. 202

Argued March 12, 1931

Decided April 13, 1931

283 U.S. 229

CERTIORARI TO THE CIRCUIT COURT OF APPEALS

FOR THE THIRD CIRCUIT

SYLLABUS

Decided upon the authority of *Burnet v. Houston, ante,* p. 283 U. S. 223 .

39 F.2d 358 reversed.

Certiorari, 282 U.S. 820, to review a judgment which reversed a decision of the Board of Tax Appeals, 13 B.T.A. 279, sustaining disallowance of a deduction for a loss, in an income tax return.

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MR. JUSTICE SUTHERLAND delivered the opinion of the Court.

The question in this case is the same as that which has been determined against the respondent in *Burnet v. Houston, ante,* p. 283 U. S. 223 . The subscription to the fund described in our opinion in that case was not made by respondent direct, but by her brother, Samuel F. Houston, acting as her agent. Otherwise the facts are the same, and, upon the authority of the *Houston* case, the judgment of the court below, 39 F.2d 358, is

Reversed.