

Reynolds Vs. Cooper

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Court : US Supreme Court

Decided On : Jan-15-1934

Appeal No. : 291 U.S. 192

Appellant : Reynolds

Respondent : Cooper

Judgement :

Reynolds v. Cooper - 291 U.S. 192 (1934)

U.S. Supreme Court Reynolds v. Cooper, 291 U.S. 192 (1934)

Reynolds v. Cooper

No. 227

Argued December 11, 1933

Decided January 15, 1934 *

291 U.S. 192

CERTIORARI TO THE CIRCUIT COURT OF APPEALS

FOR THE TENTH CIRCUIT

SYLLABUS

Decided upon the authority of *Helvering v. Falk, ante*, p. [291 U. S. 183](#) .

64 F.2d 44 affirmed.

Writs of certiorari, 290 U.S. 616, to review judgments affirming recoveries by taxpayers in three suits against the collector, which were tried together in the District Court and on appeal.

MR. JUSTICE Mc REYNOLDS delivered the opinion of the Court.

In each of these causes, a beneficiary received from trustees royalties arising from a lease of oil and gas lands in Wyoming. Taxes were exacted upon the full amounts so received. Separate suits were brought to recover proper allowances for depletion. The respondents prevailed in both of the courts below. Here, the causes were heard together.

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The Solicitor General says:

"The question is identical with that raised in *Helvering v. Falk*, No. 225, October Term, 1933, and the argument made in the Government's brief in that case is likewise applicable here. . . . There is therefore substantially no difference between the position of the beneficiaries in this case and the *Falk* case."

The judgments below are affirmed upon authority of *Helvering v. Falk, ante*, p. [291 U. S. 183](#) .

MR. JUSTICE BRANDEIS, MR. JUSTICE STONE, and MR. JUSTICE CARDOZO think that these cases are to be distinguished from *Helvering v. Falk, ante*, p. [291 U. S. 183](#) , because of the nature of the duties imposed upon the trustees, and of the remainder interest granted to the beneficiaries by the trust instrument presently involved, and accordingly concur in the result.

* Together with No. 22, *Reynolds, Collector of Internal Revenue v. Barbara v. Cooper*, and No. 229, *Reynolds, Collector of Internal Revenue v. Richard F. Cooper et al.*, certiorari to the Circuit Court of Appeal for the Tenth Circuit.

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