



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

(1894) 162 Mass. 412, 38 N. E. 710. Hence, if he is reasonably put upon inquiry, *Ater v. Smith* (1910) 245 Ill. 57, 91 N. E. 776, or if the existence of a cause of action is discoverable by the diligent use of means at his command, *Wood v. Carpenter* (1879) 101 U. S. 135; *Moore v. Boyd* (1887) 74 Cal. 167, 15 Pac. 670, he is chargeable with knowledge, and under such circumstances, even a willful falsehood will not toll the statute. *Mereness v. First Nat'l. Bank* (1900) 112 Iowa 11, 83 N. W. 711; *Graham v. Stanton* (1901) 177 Mass. 321, 58 N. E. 1023. In the principal case there was no fraud; the plaintiff was not deceived. He was reasonably put upon inquiry, and his mere inability to obtain evidence should not excuse him. *Cf. Sanborn v. Gale, supra*. Hence, the court held rightly that the defendant's conduct, although a breach of contract, did not constitute fraudulent concealment of the plaintiff's cause of action.

TAXATION-FEDERAL INCOME TAX-ALIMONY.—The defendant in error obtained a divorce from her husband who was ordered to pay her \$3,000 a month alimony. *Held*, the payments to her did not constitute income taxable under the Federal Income Tax Law of 1913, 38 Stat. 166. *Gould v. Gould* (1917) 38 Sup. Ct. 53.

The various definitions of income given by economists do not aid much in the determination of whether alimony is income since the legal and economic conceptions of income are totally different. Kenan, *Income Taxation* 1, *et seq.* The tendency in law has been to restrict the term to wealth accruing from certain limited sources. Thus, a typical American definition of income is "the gain which proceeds from property, labor or business". 2 Bouvier, *Law Dict.* (Rawles ed.), 1527; *cf. Gray v. Darlington* (1872) 82 U. S. 63; *Thorn v. DeBreteuil* (1903) 86 App. Div. 405, 83 N. Y. Supp. 849. The definition of taxable income contained in the Federal Income Tax Law of 1913, 38 Stat. 167, is substantially like that contained in the present law, Act Sept. 8, 1916, c. 463 § 2, 6 U. S. Comp. Stat. (1916) § 6336b, and though greatly elaborated, it differs little from the one given above unless the clause to the effect that income is "gains, or profits and income derived from any source whatever" should extend its meaning. It would seem that it did not have that effect, since "gains" when used in connection with "profits" is given the restricted meaning of gains from business, Frost, *Federal Income Tax* § 16, and the use of the word income in this clause throws us back on our former definition of income. Moreover, admitting the construction to be doubtful the more restricted meaning should be given, for a statute imposing a tax is to be construed most strongly against the government. See *American Net and Twine Co. v. Worthington* (1891) 141 U. S. 468, 12 Sup. Ct. 55. Alimony is an allowance which the husband is compelled to pay a wife divorced or living apart from him for the wife's maintenance. *Romaine v. Chauncey* (1892) 129 N. Y. 566, 29 N. E. 826. Since the value of this support could not be considered a part of the wife's income while she lived with her husband, it would seem to follow that this pecuniary substitute which the law allows to her by reason of her husband's failure to perform his marital obligations should likewise not be treated as income. But whether this is logically sound or not, it is clear that alimony is not revenue derived from property, labor, or business of the recipient and hence it is not embraced in the legal definition of income. It would seem, therefore, that the principal case is sound.