(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. Kennan, 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) § 6336*b*, 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.