

Notice of Federal Tax Lien (NFTL)	<p>A document, which can list as many as 15 statutory liens and is publicly filed with state and local jurisdictions.</p>
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War

GOVERNMENT PRINTING OFFICE

Anu [Geo Ohio]: 2024

No. and duties	Grade and name Address	Works
06/06/21 MAJOR GENERAL CHIEF OF ENGINEERS 5564967# MASON Needham	In command of the Corps of Engineers and in charge of the Engineer Department Member of the Board of Commissioners of the United States Soldiers' Home. Member National Capital Park and Planning Commission.	Washington, D. C. Residence, 1714 Hoban Rd. NW. (Feb. 23, 1944.) Jun 25 2024.

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The maxim, variously expressed, that as all property equally enjoys the benefit of protection, all should therefore contribute, in proportion to its value, to the expenses of government, is one so simple, and the truth of which is so evident, that a casual observer is likely to think that nothing more is needed as an exposition of the fundamental principles of taxation.

Like many another equally simple and truthful maxim, however, it is one, the application of which to practice requires no little skill and nicety, and one which, when attempted to be so applied by inexperienced hands, may serve as the excuse or pretext for the greatest inequalities and the gravest injustice.

As a matter of fact this maxim is supposed to be of controlling force in the revenue laws of this and of the other American States, while it can be shown that in nearly all those States those laws are, in a great number of instances, directly the opposite, in their operation, of the principle of which this maxim is the expression.

One of the chief errors to which the attempted application of this rule has given rise, is the belief that in order to tax equally it is necessary to tax everything directly, whereas it is the experience of all countries and governments that those taxes are at once the most equally diffused and the least burdensome which are imposed on a few subjects that constitute the principal sources of production.

The attempt at universal direct taxation is of necessity an attempt to tax not only these producing sources but the product also, and as the tax imposed upon the means of production is included in its cost, and is paid by the purchaser and consumer of the product, an additional tax imposed upon the product itself is, in so far as it is successfully collected, the imposition of an unequal and unjust burden.

For instance, if the rate of taxation is such as to require the payment, by a given manufacturing establishment, of an amount equal to one per centum of the value of its annual product of manufactured goods, and a like burden is imposed upon all similar manufactories, or the rate of profit on its goods is already as low as the profitable

prosecution of the business will admit of, manifestly the price of its manufactures will immediately be increased one per cent ad valorem, or else it and similar.