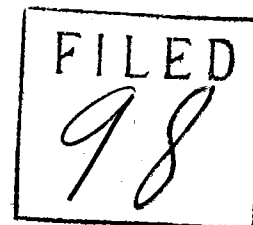


INHERITANCE TAX: Liability of the estate of a deceased soldier for payment of Missouri Inheritance Tax.

January 16, 1945



Honorable Robert W. Winn  
State Treasurer  
Jefferson City, Missouri

Attention: Mr. C. L. Gillilan

Dear Sir:

Reference is made to your letter of January 8, 1945, with respect to the liability for Missouri Inheritance Tax on funds in the hands of the administrator of the estate of a deceased soldier. The facts relating to such case are quoted in your letter, as follows:

"The deceased soldier was an army aviator and was killed some two years ago in the line of duty. There was due him and was paid to the administrator of his estate some \$5,000 in back-pay allowances and bonus."

An examination of the Federal statutes relating to the payment of such funds so described in your letter discloses that no attempt has been made to exempt such funds from the payment of State Inheritance Tax.

#### Conclusion

It is the opinion of this office that, under the facts outlined above, distribution of the funds so now in the hands of the administrator of the estate are sub-

Honorable Robert W. Winn

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January 16, 1945

jeet to the tax imposed by Article 21, Revised Statutes  
of Missouri, 1939.

Respectfully submitted

WILL F. BERRY, Jr.  
Assistant Attorney General

APPROVED:

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HARRY H. KAY  
(Acting) Attorney General

WFB:ER