

The Errors of M. A. Harger  
And Trust Estate of M. A. Harger Explained

The Will of the above M. A. Harger  
left  $\frac{1}{4}$  share of her estate to Mr J. Harger absolutely  
And  $\frac{1}{4}$  " " " " to Miss W. A. Harger " "  
And  $\frac{1}{4}$  " " " on Trust (life interest) to the children  
of Mrs Ellis (2 of them) they take  $\frac{1}{4}$  each of the Trust income.  
And  $\frac{1}{4}$  share " " " on Trust (life interest) to the children  
of Mr John Harger (3 of them) they take  $\frac{1}{6}$  share each of the Trust income.  
Certain stocks & shares were set apart for the Trust income.  
And some cottage property which could not be sold  
is dealt with in the first item in the Trust. Return form  
as Item A (the undivided part of the estate)  
a portion from the Errors R. Harger & E. E. Blymo from  
their, undivided estates (Cottage property &c) comes to this  
Estate, into Item A namely  $\frac{1}{6}$  share of from the former  
&  $\frac{1}{6}$  share from the latter

This Item A is divided as follows

$\frac{1}{6}$  of Capital, if any property is sold, and  
 $\frac{1}{4}$  of the income while it remains

to Mr Jos Harger & Miss W. A. Harger ( $\frac{1}{4}$  each)

The remaining  $\frac{1}{4}$  share, Capital or interest To the Trust  
Capital to be invested for the Trust.

And income, into the Trust as Item B.

Of the income from this Item B

Mrs Delves  
Miss K. Ellis

The Ellis children (2 of them) take  $\frac{1}{4}$  share each

Mr Harger  
Mrs Harger

And the Harger children (3 of them) take  $\frac{1}{6}$  share each

There are also several separate investments of the  
Trust which have arisen from time to time as follows

They are investments under separate letters

A, B, C, D, & E in the Errors names

There are also separate Bank Books in the names of the Beneficiaries, *apcs* A, B, C, D + E

And any interest from separate letter *apcs* is paid direct into these *apcs* & paid to Beneficiaries by ch. q. yearly

To Mrs Belver <i>apc</i> A	Consists of	130	11	4	War stock
To Miss M. Ellis	B	130	11	4	"
To Mr Haworth	C	86	17	10	"
To J. R. Gayer	D	70	2		"
To Mrs Gayer	E	231	6	2	"

The Income Tax on all these items of War Stock together with the other holding of war stock *apc* F has been paid on one Assessment <sup>by ch. q. from the Enors *apc*</sup> But each item is specified in the Assessment return sent in Repayment of these separate *apcs* Tax on items is repaid to the Enors *apc* by deducting the separate amounts from the division of income <sup>from each Beneficiary's share</sup> at the end of each year

<sup>TD</sup> There are also two other holdings of stocks <sup>War stock</sup>  
 One under letter D consists of 456 10 3 <sup>1937</sup> 3 1/2% Govt stock  
 The interest on same is paid direct to *apc* D  
 The other under letter E consists of 456 10 3 " DO " <sup>DO</sup>  
 Interest paid to *apc* E

The above 2 lots of Govt st are dealt with in the Trust Return form of income under separate letters *apcs* D + E

Up to the year ending April 1935 all the war loan paid Tax on Assessment as shown above But as Tax on 3 1/2% Govt stock is not payable by Residents abroad

From <sup>April</sup> 1935 the shares in the War loan of J. R. Gayer + Mrs Gayer <sup>and the separate *apcs* of same D + E</sup> have been exempt from tax in the Assessment *apc*

And so the division of the war loan ~~stock~~  
~~of~~ joint holding has to be dealt with now in a different  
way, so that the taxed portions of same can be separated  
from the untaxed.

This requires another item, (Item C) under which  
the amounts, with Tax as amended, and Tax free, are  
separated, in the income division of & the Income  
Tax return of

- X The two separate items of £456.10.3 each  
held as shown <sup>7 points</sup> as items D & E  
were sold 20/4/37 and the proceeds <sup>sale</sup> of each  
invested in War stocks  
namely £448.13.0 for of D  
and £448.13.0 for of E  
Cum interest on same to June 1/37  
This change was made, as the income  
from this source is not subject to British  
income tax, to these Beneficiaries resident  
abroad.