

TAX AVOIDANCE vs EVASION

In *Weeks v. Sibley* DC 269, 155, *Edwards V. Commissioner*. 41512É! 532 10th Cir, (1959) and *Philips v. Blanchard* 37 Mass 510, the courts ruled that a Spendthrift Trust Organization is not illegal even if formed for the express purpose of reducing or deferring taxes. *Edison California Stores, Inc, V McColgan*, 30 Cal 26472.183 P2d 16, ruled that persons may adopt any lawful means for the lessening of the burden of income taxes, The Department of the Treasury, IRS Handbook for Special Agents 412, Tax Avoidance Distinguished from Evasion states; "Avoidance of Taxes is not a criminal offence, any attempt to reduce, ovoid, minimize, or alleviate taxes by legitimate means is permissible". Pursuant to *Narragansett Mut, F. Ins, Co. V. Burnhamun* 51 r1371, 154a 909, It is not on evasion of legal responsibility to take what advantage may accrue from the choice of any form of organization permitted by law.