

P. O. Box 474  
Sault-Ste Marie Mich.

1-21-42

Hon. Marriner S. Eccles  
Washington D.C.

Sir:

I have a net income of \$900.00 and I could pay \$500.00 income tax instead of \$106.00. Why not wait to pay for the war instead of leaving posterity to do it. We are going to have a lot to do when the war is over to take care of the coal-hov. I am 76 years frast and I am willing to do my share.

Very Truly

C. H. McBrain

January 26, 1942.

Mr. C. H. McBean,  
P. O. box 474,  
Sault Ste. Marie,  
Michigan.

Dear Mr. McBean:

Your letter of January 21 is very much appreciated. Most of the letters I receive bitterly complain about increased taxation. Your letter, therefore, is refreshing and highly patriotic. I want to take this opportunity to express my admiration and gratification for your commendable viewpoint.

Fortunately, it is not necessary to tax so severely those with net incomes of the amount you mention. As you know, the income tax is based on the equitable principle of ability to pay. I have felt very strongly that the base of the individual income tax should be broadened and the rates progressively increased as income rises and that all loopholes should be closed. That is substantially what is now being considered. The task would be far simpler if a majority of American citizens shared your unselfish viewpoint.

Sincerely yours,

(Signed) M. S. Eccles

M. S. Eccles,  
Chairman.

ET:b