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STUDENT NOTES

EXECUTORS AND ADMINISTRATORS — LIABILITY OF REAL ESTATE FOR EXPENSES OF ADMINISTRATION

A federal revenue law levied a gross estate tax upon all real estate of a decedent "which after his death is subject to the payment of the charges against his estate and the expenses of its administration and is subject to distribution as a part of his estate."¹ The United States Court of Claims has held that the real estate of a West Virginia decedent is not subject to the tax because in this state the common-law rule that such real estate is not liable for the expenses of administration is unaltered, since "all lawful

¹ Revenue Act 1921, § 402 (a). This statute has since been modified to include all real estate of a decedent, without qualification. Revenue Act 1926, § 302 (a); U. S. C. A. Title 26, § 1094.