



1925

Workmen's Compensation Decisions

North Dakota Law Review

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Recommended Citation

North Dakota Law Review (1925) "Workmen's Compensation Decisions," *North Dakota Law Review*. Vol. 2: No. 11, Article 2.

Available at: <https://commons.und.edu/ndlr/vol2/iss11/2>

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WORKMEN'S COMPENSATION DECISIONS

Before claimant can recover compensation he must prove by a preponderance of competent evidence all facts necessary to justify an award. An award for permanent partial incapacity is not justified unless there is evidence, not only of actual earnings before accident, but also of actual earnings or capacity to earn in suitable employment after accident.—Central Illinois Public Service Co. vs Industrial Commission, 152 N. E. 505 (Ill. June, 1926).

Award of compensation to a married sister, living with her husband, for death of brother can not be sustained where the evidence shows that the contributions were for board and room and were not relied upon by the claimant for her means of living, judged by her position in life.—Lederer Co. vs Industrial Commission, 152 N. E. 588 (Ill. June, 1926). To same effect, claimants being the parents, is Bauer vs Industrial Commission, 152 N. E. 590 (Ill. June, 1926).

Loss of 99% of vision of eye constitutes total loss of eye.—Travelers Insurance Co. vs Richmond, 284 S. W. 698 (Texas May, 1926)—(The North Dakota Bureau has repeatedly ruled that loss of 95% of vision constitutes total loss.)

Employee injured in fight growing out of personal differences not connected with employment is not entitled to compensation.—Garff vs Industrial Commission, 247 Pac. 495 (Utah June, 1926).

U. S. SUPREME COURT DECISIONS

In computing the amount of income taxable under Federal law to an estate during administration, the amount of the state transfer tax is deductible.—Keith vs Johnson, 46 Supreme Court Reports 415.

Where the accounts of an estate are kept on the basis of actual receipts and disbursements the executors, in calculating the 1919 Federal income tax, are not entitled to deduct from gross income the estate tax which was not paid until 1920.—U. S. vs Mitchell, 46 Supreme Court Reports 418.

The "most recently accumulated undivided profits or surplus" out of which the Revenue Act of 1917 declares that distributions to shareholders shall be deemed to have been made, refers to profits which have neither been distributed as dividends nor carried to surplus account on the books, not to profits which have been added to an undivided profits