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2. *Id. Grant by Congress to State.* Duty attaches where company accepts State's patent and disposes of land, whether it was in fact aided by grant in building road or not. *Id.*

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4. *Id. Failure of Consideration.* Obligation attaches, notwithstanding company relied on other lands included in state patent but which it lost through state decisions holding them inapplicable to its road under granting act and state law passed in pursuance of it. *Id.*

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5. *Id.* *What is Income?* Determined in each case according to truth and substance without regard to form. *Id.*

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7. *Id.* Growth of value in capital investment is not income; income is essentially a gain or profit in itself of exchangeable value, proceeding from capital, severed from it, and derived or received by the taxpayer for his separate use, benefit and disposal. *Id.*

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2. *Id.* *Rate of Interest; Judicial Notice.* That 4 per cent. was assumed to be fair value or earning power of money safely invested. *Id.*

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12. *Id. Residents and Citizens.* A general taxing scheme which discriminates against all non-residents necessarily includes those who are citizens of other States. *Id.*

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