

**I. Title of Case:**

*Cook v. Tait, 265 U.S. 47 (1924)*

**II. Facts or Situation:**

- a. Argued April 15, 1924
- b. Decided May 5, 1924. Justice McKenna delivered opinion of court.
- c. Justice McKenna delivered the opinion of the court.
- d. Cook, a native citizen of the United States, moved to the City of Mexico and became a domiciled resident. Tait, a United States collector for internal revenue for the district of Maryland, demanded Cook to make a return of his income so that he could be taxed by the United States. He paid the first installment of the tax, but protested that he did not need to do so because his income came from a business that he owned in the City of Mexico. Cook argued that the tax was unconstitutional and this case was brought to the Supreme Court of the United States.

**III. Questions or Issues:**

- a. Does International Law allow Congress to impose a tax on a native citizen who is resident and domiciled in a foreign country?
- b. Does Congress have the ability to tax the plaintiff in this situation?

**IV. Decision:**

- a. The principle of International Law states that citizens of a country owe an allegiance to that country. This means that he or she needs to support this country and these acts of support include taxation.
- b. The court decided that the power of the government to tax cannot depend on the situs of the property in all cases and cannot depend upon the domicile of the citizen. The important aspect of this case is Cook's relationship to the United States, and the United States' relationship to him. Since Cook is a native citizen of the United States, Congress has the right to tax him. Article 3 of the Revenue Act of 1921 clearly states that location of the citizen and property do not matter.

**V. Principles:**

- a. The principle of International law says that citizens of a country have an obligation to that country. Every sovereign has a right to govern and control citizens; territorial boundaries do not matter. International Law also gives the right to every sovereign to levy taxes.
- b. Article 3 of the Revenue Act of 1921 states that, "Citizens of the United States... wherever resident, are liable to the tax. It makes no difference that they may own no assets within the United States and may receive no income from sources within the United States."

**VI. Conclusion:**

- a. This case is related to International Law because it concerns the relations of a person to his or her original country of citizenship. The principles of International Law were key in the court's decision and they explain that although citizens can move and become resident and

domiciled in a foreign country, they still owe allegiance and have an obligation to their native country. This obligation includes taxation and Congress has the right to tax in this situation.

**VII. Bibliography:**

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