

FILES SUIT TO TEST PUBLICITY ON TAXES

**Gorham Hubbard of Boston
Charges Mellon and Blair Vio-
lated the Constitution.**

Special to The New York Times.

WASHINGTON, Nov. 4.—A test case to determine the legality of the publication of income tax returns was filed today in the District of Columbia Supreme Court by Gorham Hubbard, 933 Tremont Building, Boston, Mass.

Secretary of the Treasury Mellon and Commissioner of Internal Revenue Blair are named defendants and are charged with having violated constitutional amendments by having permitted and threatening to permit the publication of such returns.

Attorneys Frank N. Fay of Boston and Clinton Robb of Washington set forth the allegation, on behalf of Mr. Hubbard, that "the provisions of Section 257, Paragraphs A and B, of the act of June 2, 1924 (1924 Income Tax law), making said tax returns public records and permitting and requiring such publication, and other provisions of law to the same effect, if any there be, are unconstitutional and void, the Constitution of the United States and amendments thereto conferring no powers upon the Congress thus to invade the right of privacy" of the citizens.

Mr. Hubbard also declares that the publication or threatened publication constitutes an unreasonable search and seizure and damaged him.

While the Court is asked only to prevent the threatened publication of income tax returns at Boston, the case will affect the publication of returns in every other district. The plaintiff does not mention any newspaper or any person as having published any returns.