

Though Prescott Hudson, the income tax collector, was poison to many men, he proved to be an antidote to the corpse with a . . .

## Cyanide Surtax

By Norman A. Daniels



**P**RESCOTT HUDSON was no fop, but he liked to dress precisely. He was skinny, tall, and wore pince-nez glasses that bobbed dangerously on a somewhat aquiline nose. He carried a black brief case and was an assistant deputy tax collector employed by the Treasury Department.

Prescott Hudson found the address to which he was destined, without any trouble at all. Prescott always knew exactly where he was going and where the address was. He turned into the entrance of a large house, rather isolated among skyscrapers. Its small estate seemed utterly out of place in a jammed city. Only a man of wealth could afford to run a place of this kind.

All of which confused Prescott Hudson's very orderly mind. For Willard Manning owned these

premises and Mr. Manning had failed to pay the last quarterly installment of his income tax. It ran into some important figures, too.

Prescott Hudson didn't quite realize just what he was stepping into when he rang the bell and heard it gong somewhere deep within the house.

No servant let him in. That was done by Willard Manning in person. Hudson knew him from pictures he'd seen. A chunky man, handsome, with white hair and black eyebrows.

"My name is Prescott Hudson. I am from the Treasury Department about your belated income tax payment, Mr. Manning."

"Oh! Oh, yes," Manning said a trifle uneasily. "Come in. I meant to drop the tax collector a line about it, but I've been terribly busy. Not very well either, but better now, thank heaven. This way, Mr.

Hudson. Please sit down.”

Hudson sat on the edge of a huge overstuffed leather chair. He didn't shuffle his feet nor toy with the brief case, which he had placed against the side of the chair. Preciseness was his motto and nervous gestures didn't go with it.

“I'll be quite direct, Mr. Manning,” he said. “You did not pay your last tax installment. It is rather large. Therefore we feel that the matter should be called to your attention.”

“Really,” Manning smiled, “you don't have to call it to my attention. I know all about the discrepancy. Frankly, sir, I've been hard up for money. Don't let this big house and estate fool you. I'm in a bad way financially. Nothing permanent, mind you. I'll come out of it all right. How long can I stall you people?”

“For some time—at six percent interest,” Hudson said. “Can you give me some idea . . .?”

Manning nodded. “It will take about a week. I'm arranging a loan from a friend of mine. Jack Cabot, if you want to check up. It will come through shortly and everything will be settled.”

“Excellent.” Prescott Hudson didn't smite. “I think that will be quite all, sir. We shall expect the payment—plus interest—in a few days then. Thank you and good day.”

Manning suppressed a grin. If anyone ever personified a dry, super-efficient tax collector; it was this man. He accompanied Hudson to the door and let him out.

**H**UDSON walked very briskly down the street, but with every step he knew something was wrong. Not about Willard Manning, but about himself. Then he realized that he didn't grasp his brief case as usual. With a small cry of horror at his neglect in taking the case, Hudson turned back. He reached the porch and extended a hand toward the bell button. Then he noticed the door wasn't tightly closed.

He pushed it open. Apparently Manning no longer had any servants on the place due to his financial embarrassment, so there was no use in bothering him. Hudson knew just where the brief case was. Anyway, forgetting to take it along was a grave breach in the efficiency he tried constantly to perfect. He would rather no one knew about his absentmindedness.

He walked down the hall to the room where Manning had interviewed him. The brief case was

there. Hudson picked it up, but as he reached the hallway again, he heard a crash. A loud one that jarred the house. It sounded like the body of a man falling to the floor as a dead weight.

Prescott Hudson stopped short and considered the situation. It was none of his business, but if Manning had become ill and fallen—he had mentioned something about his health—he might die without assistance. Hudson's business was to collect taxes. If Manning died broke, it might be difficult and present all kinds of silly legal problems. It was, therefore, his duty to see if Manning was hurt.

Hudson raised his voice in what was to him, a shout. Actually it was hardly more than a wavering tremolo. Hudson didn't go in for shouting. There was no answer. Somewhat reluctantly he climbed the massive staircase to the second floor and called out again, quite as unsuccessfully.

He peered into a bedroom and felt like an intruder, but once he made up his mind to do something, he went through with it. Several people, trying to gyp the government of taxes, had found that out to their everlasting sorrow.

Hudson reached a room far down the corridor. The door was closed. He tapped on the panels, received no answer, and opened the door a crack. The first thing he saw was a pair of legs, flat on the floor. He moved the door wider and clucked his tongue in exasperation.

Willard Manning lay on the floor behind a big desk in his study. There was a daub of blood on his forehead from a blow against the edge of the desk. His face was a strange grey color. Hudson hesitated a moment and then carried on, even in the face of something as terrible and strange as sudden death.

He knelt beside the man and felt for a pulse. He couldn't detect one. Then he opened the man's shirt and placed an ear somewhat reluctantly against his chest. There was absolutely no heart beat.

Hudson straightened up. This was a matter for the police, he thought. Then his eyes lighted upon a hypodermic needle lying on the desk. The plunger had been forced almost all the way down the tube. A tiny drop of colorless liquid hung precariously from the slanted tip of the hollow needle.

There was a familiar odor emanating from that needle. Not an odor familiar to the average person, but Prescott Hudson was an amateur chemist. He wasn't married, had a lot of time on his hands, and had gone in for chemistry because he liked

exactness. He enjoyed weighing out infinitesimal quantities of substance to the milligram or the grain. He liked to measure a tenth of a cubic centimeter. It was all very intriguing. He possessed far more than a layman's knowledge of the subject.

For instance, the odor was distinctly that of cyanide in some form or another. He bent closer to the hypodermic and sniffed experimentally. It wasn't hydrocyanic acid—no bitter almond smell, but the pungent, unpleasant odor was that of some cyanide salt.

He looked at the dead man's left arm. The sleeve had been pulled as far up as possible. There was a small gash in the flesh, as if the needle had penetrated smoothly and then been roughly knocked out as Manning fell.

Any cyanide salt, in a fairly concentrated solution, was a cocktail with a deadly sting. A sip of such a solution was rather quick death. An injection of it into the bloodstream, as had been done in Manning's case, was probably the quickest means of death in existence. An electric chair couldn't work faster nor more definitely.

Hudson wasn't afraid of the corpse. Nothing ever disturbed him except mistakes. Very coolly he sat down and began to reason out things in that extremely precise mind of his.

**I**T LOOKED like suicide, but was it? True, a motive existed. Manning had, by his own confession, been stone broke to the extent of being forced to negotiate a loan from a friend of his. But would a man contemplating suicide try to get such a loan? To pay taxes? Hudson doubted that very, very much.

Manning's health hadn't been good, but had improved of late. He'd admitted that, too—so such a motive for suicide was out. Manning had certainly acted quite normally displaying no nervousness which a man contemplating self-destruction might develop.

The manner of death was one which might be easily ascribed to Manning, for the dead man operated a large chemical manufacturing plant. He must have known the terrifically lethal properties of a cyanide solution injected into a vein. A quick, clean, and painless way of departing from the world.

Hudson frowned deeply. This was something for the police to worry about, but he couldn't force himself to telephone. Of course they'd raise merry

Ned when they found out he'd stalled, but that made little difference to Prescott Hudson. As far as he was concerned, the whole thing had been dropped into his lap. In fact it was, to a certain extent, his duty to determine if this was suicide or—murder.

Just the thought of the word made him shudder. Without further delay he began opening the drawers of Willard Manning's desk. The corpse might not have existed for all the attention Hudson paid to it.

He found a checkbook and studied it. Manning had deposited some very large sums of money. There were several checks drawn, but no stubs had been made out for them. Hudson reached for the telephone and phoned Manning's bank.

His first query about Manning's account drew a rasping, sarcastic demand for his right to ask such a question. Hudson told him who he was, and the man at the other end of the phone calmed down to a remarkable degree. He furnished the balance and it was astoundingly low. It seemed that Manning had made big deposits, then drawn on them with his own check made out to cash. He'd personally taken large sums of money away.

Hudson replaced the phone very precisely, looked down at the corpse, and clucked his tongue sympathetically. He realized he should be looking for clues. All cops did that, but Hudson also realized he wouldn't know a clue if one was formally introduced to him.

He did arise and walk toward a small closed door. Hand on the knob, he hesitated. What if this was murder and the killer lurked somewhere waiting for a chance to finish him off? Nevertheless he opened the door and found himself in a small lavatory.

His attention was drawn to a brown bottle and a water glass resting on the ledge of the sink. The odor of cyanide was even more pronounced here. He reached for the brown bottle but hesitated. There might be fingerprints on it. Instead of picking it up, he merely bent, gingerly lifted the stopper, and sniffed.

It was cyanide all right. Familiar white balls of the stuff. Some of them had been dissolved in the water glass and a hypo full drawn up by the needle. Hudson saw small particles of the solid poison in the sink, as if whoever prepared the ghastly solution had been very nervous. As the balls of poison were crushed, some of the crystals had

fallen into the sink.

He also noticed a towel which looked as if it had been used just once. It was slightly damp, but the bar of soap in the dish was perfectly dry.

Whoever had used the towel had merely wiped damp hands on it without bothering to wash them. Hudson sniffed the used portions of the towel and derived the odor of cyanide again.

This much accomplished, he left the room and searched the house. It was quite empty, but he did see a back way out. Stairs led to the rear of the first floor from which escape could have been made through a door to the back of the estate.

He went back to the study where the dead man lay, ignored him completely, and sat down again.

"I know I should call the police," he said aloud, "and I wonder why on earth I don't. This isn't any of my business, but—it is interesting. I don't believe Manning killed himself. I don't believe that at all. Who did then? And why?"

He thought of Manning's friend, Jack Cabot, from whom Manning was borrowing money. Hudson looked up Cabot's number in the phone book, and soon had him on the other end of the wire.

"It is rather important that you come at once to Mr. Manning's home," Hudson said.

"Why doesn't Manning call me?" Cabot asked irritably. "I'm very busy and who the devil are you?"

"My name is Prescott Hudson. I am an assistant deputy tax collector employed by the Treasury Department. I believe you . . ."

"My gosh, why didn't you say so?" Cabot asked quickly. "I'll be right there. Immediately! Anything the Treasury Department wants of me . . . well, don't go away. I'm coming over."

Hudson glanced at his watch. "Please do not plan to arrive for twenty-seven minutes. That will be at exactly five o'clock. I shall see you then."

**P**RESCOTT HUDSON hurried out of the house, taking good care that the front door wouldn't lock and keep him out. He walked along the street toward a drug store which he knew was on the next corner. He entered and went directly to the prescription counter.

To the pharmacist in charge, he said, "I want an order filled. It must be very, very carefully measured. I want one-half a cubic centimeter of ferrous sulphate, two drops of ferric chloride, both

mixed with a solution of sodium hydrate. To this you will add hydrochloric acid until you get a very definite acid reaction. Is that clear?"

The pharmacist looked down at his nails and shrugged. "We don't mix up stuff like that for any stranger who comes in. Run along, mister."

"I," Prescott Hudson said sternly, "am employed by the United States Government. I am an assistant deputy income tax collector. . . ."

"Yes, sir." The pharmacist sprang into activity. "Of course, sir. I'll have it for you in five minutes. Come back of the counter. I've a chair here. Not too comfortable, but better than standing up. I'll use chemically pure drugs, of course. The very best for Uncle Sam. Yes, sir. The very best."

Hudson seated himself primly and kept an eye on his wrist watch. The mixture he ordered was made up promptly. He then asked for a wide-mouthed jar and got it. There wasn't even any charge. The pharmacist was taken by an extreme attack of patriotism.

"Anything for Uncle Sam," he repeated unnecessarily. "Say, how will the taxes be next year?"

"High." Prescott Hudson smiled thinly and departed. He liked working for the tax department.

When Jack Cabot arrived, Hudson met him downstairs and led the man into a spacious living room. Cabot was about Manning's age, stern-looking, well-dressed, and wholly at ease.

"I suppose," he said, "you want to verify the fact that Manning is arranging to borrow cash from me to meet his taxes. I'll give you such verification in writing if you wish it. The deal will go through in a day or two."

"Ah, yes," Hudson said. "Mr. Manning indicated it would. Tell me, Mr. Cabot, how a man of Manning's former means now finds himself compelled to borrow. Was it due to bad investments? Or no—if he suffered losses as severe as that, he could merely file a new tax estimate and cut down on his payments."

"I don't know what happened," Cabot said. "Manning should be making more money than he ever did in his life. He manufactures chemicals, you know, and they are extensively used by the armed forces. True, the margin of profit isn't great and these blasted taxes—"

"I beg your pardon," Hudson broke in.

Cabot smiled somewhat wanly. "Every man has the inalienable right to beef about taxes. That's the

civilian's privilege in wartime just as the soldier beefs about his food when it is the best in the world. I wish I could say the same about taxes. There I go, beefing again. Fun, isn't it?"

"Not when you must listen to it every day of the year—excluding Sundays," Hudson answered. "Do you believe that anything in Manning's past life was off-color enough to make him a subject to blackmail?"

Cabot's eyes popped wide open. "What on earth are you talking about?"

"Mr. Manning is dead. I am puzzled as to whether or not he killed himself or was murdered. His lack of funds, when he has been making money, indicates he was forced to spend large sums without obtaining any tangible property for his money. That could be blackmail."

"Dead?" Cabot gasped. "Willard is dead and you sit there as calmly as a sphinx? Where are the police? Of course it's murder. Manning wouldn't kill himself. He has too much—ah—guts for that. He'd face anything."

"Would he?" Hudson countered. "Appearances have it that he could not face certain things and took his own life. You may come upstairs if you like. He's in his second floor study. Oh, very dead, sir. I have determined that."

"You would," Cabot growled. "Leave it to a guy like . . . well, never mind. How did he die?"

"By an injection of cyanide into his vein," Hudson explained calmly. "Please don't get excited, Mr. Cabot. I shall notify the police in due course of time."

"I'm going to notify them right now," Cabot said after one look at the corpse. "You can go to jail for not reporting something like this. Where is the phone?"

"Just a moment," Hudson said crisply. "I am an officer—sort of. Mr. Manning is now dead. His estate won't derive enough to pay his taxes. It therefore is my duty to find out where that money went. If he spent it illegally, I can get it back."

"To the devil with you," Cabot growled. "You're no detective. I'm calling the police."

"My district office," Hudson reminded the wealthy man, "receives your taxes, Mr. Cabot."

CABOT stopped and licked his lips. "I guess, perhaps, you are right at that. Duty is duty. Do me a favor, will you? Don't mention the fact that I was here. The newspapers, you know . . ."

"If you cooperate," Hudson said. "For instance, tell me who lived here with Mr. Manning."

"Just his secretary. A chap named Bert Edmund. Nice fellow. Very efficient. I may hire him now that—that Manning doesn't need him anymore."

"And you don't believe this is a case of suicide?"

"Well—now that I've looked the situation over, it must be suicide. Manning could lay his hands on all sorts of poisons. He was broke. He hinted that his health hasn't been too good. Everything points to the fact that he took his own life. Who'd want to murder him, anyway?"

"I couldn't say," Hudson stated firmly. "There is one very odd thing though. I simply cannot explain it. Look there, on his desk. See that wide-mouthed jar containing a colorless solution? Covered by the liquid and at the very bottom of the jar is a small key. It looks like a safe deposit vault key, doesn't it?"

Cabot peered through the three or four inches of liquid.

"Yes, it does," he admitted. "What's so strange about that, except for the fact that it's submerged in water?"

"Let us suppose," Hudson said, "that Manning was blackmailed. If he took his own life, he would have wanted the blackmailer punished. This key might open a safe deposit vault wherein Manning kept a statement about the whole matter."

Cabot rolled his tongue around his mouth, making the cheeks bulge.

"That could be. Why not fish the key out, see what bank it is, and have a look?"

"Why not?" Hudson said. "Will you get the key?"

Cabot shrugged, thrust two fingers into the jar of liquid, and rapidly drew them out again.

"That stuff burns. Good gosh, what is this all about?"

"We had better let it wait for the police," Hudson said. "I insist on it. You may go when you choose, Mr. Cabot. I shall see that your name is kept out of it. Come, I'll show you to the door."

On the way down the steps, Cabot did some grumbling.

"You act as if you owned this house."

Hudson smiled thinly. "Perhaps the agency I represent does, sir. Good evening. I shall acquaint you with the outcome."

Hudson returned to the big living room and sat

down to wait. Things were going well. The police would raise the devil, but Hudson faced situations when they arose, not before. Anyway he was getting a great kick out of this.

Hall an hour later, someone opened the front door with a key. A tall, dark-haired man of about thirty walked briskly down the hallway until Hudson called out. Then he stopped in amazement, entered the living room, and regarded Hudson with a deep scowl.

"Who are you? Where is Mr. Manning?"

Hudson said, "I am a tax collector. You, I presume, are Bert Edmund, Manning's secretary."

"That's right. Doesn't he know you're here? I'll get him. . . ."

"I'm afraid it's a bit too late," Hudson said. "Mr. Manning is dead. I think he killed himself. Would you like to see the body?"

"But—but—say, are you crazy? If Manning is dead, where are the cops?"

"Oh, they don't know about it yet. I thought I'd talk to you before I called them. Come along, Mr. Edmund. I'll show you the corpse. Mr. Manning had a rather colorful career, didn't he? Too bad it had to end this way. I came about his nonpayment of taxes, you know."

"Manning is—was—broke," Edmund said and shook his head sadly. "He hadn't paid me in three weeks. I can hardly believe that he's dead. He just didn't seem the type."

Hudson opened the upstairs study door. Edmund gave a start of horror at the sight of the body.

"Could he have been blackmailed, do you think?" Hudson asked softly. "To such an extent that he used up every penny of available cash?"

"On what count?" Edmund derided. "Nobody ever led a more decent life than Mr. Manning. I—what in the world is in this jar?"

"I don't exactly know," Hudson said. "It appears to be a key. Of the kind used to open safe deposit vaults. Perhaps Mr. Manning put it there before he took his life. Perhaps the key will unlock a safe deposit box in which lies the whole motive behind this death."

"Well, don't you think we ought to find out?" Edmund demanded. "And I'd call the police before we get into trouble."

"See what is stamped on the key," Hudson suggested.

Edmund dipped fingers into the solution and withdrew them promptly.

"Ouch," he cried. "That's acid of some kind."

HUDSON surveyed Edmund calmly. "What did you have on him, Edmund? He paid you until he couldn't meet payments on his income taxes. You killed him because you were afraid you'd gone too far. He might explain to a tax collector why he was deficient in his payments."

"Are you crazy?" Edmund scowled.

"No, really I'm not. Manning was murdered. The man who killed him entered this room while Manning was downstairs with me. He broke pellets of cyanide into a glass, dissolved them in water, and filled a hypodermic syringe with the poison. When Manning returned, he slipped up behind him, drove the needle into his arm, and injected the lethal dose. Manning died instantly. But, Edmund, you were very nervous. You spilled some of the chemical on your hands. You then wiped your fingers dry on a towel without washing them. That didn't get all the cyanide off.

"The key was bait. The killer, I realized, would be very interested in a key which might unlock Manning's secret. When you dipped your fingers into the solution, there was a chemical reaction. Notice how the colorless solution is now tinged with blue? Cyanide does that, even in very minute quantities."

Edmund made a dive toward the desk and picked up the hypo. There were still a few drops left in it, enough to kill a man very quickly. He rushed at Hudson with the needle poised and—was slapped squarely across the face with Hudson's brief case. It was a heavy case, loaded with papers. The blow sent Edmund reeling to one side.

Hudson slapped him again, on top of the head. Rocked him with half a dozen more blows until Edmund dropped the needle and tried to cover up. Then Hudson stepped closer and rapped him under the chin with his fist. That was the way it was supposed to be, but Hudson was considerably surprised at the results.

Edmund folded up and draped himself alongside the body of his victim. Hudson picked up the telephone and called the police. Before they got there, Edmund stirred. Hudson raised the killer's head and struck him again. It felt good, the impact of a nose against his knuckles. Especially the nose of a murderer.

Some minutes later, Hudson was explaining it all to Lieutenant Clark of Homicide, a round dozen

reporters, men from the medical examiner's office, and a horde of other cops.

They were all downstairs in the big living room which was so crowded that someone opened a couple of windows.

Hudson said, in that precise way of his, "I was certain Manning had been murdered. His health was improving. He had negotiated a loan to pay off his income tax installment—and a man bent on suicide doesn't worry about paying his taxes, as you can probably guess. His financial situation should have been very good and wasn't. His money was going somewhere without a trace. Businessmen are never careless in that respect. It complicates their taxes too much. So, I assumed that he was being blackmailed."

"Hey, Lieutenant." A detective burst into the room. "We found the dead man's prints on the hypo, the poison bottle, and the glass which was used."

"Edmund would have seen to it that those prints were there," Hudson said. "Let me continue, please. I'm a very busy man and I have spent more time than I can afford on this matter already. I saw that whoever prepared the cyanide solution had spilled some of the poison and wiped his fingers on a towel afterward.

"I had a chemical solution prepared. I tested Manning's fingertips and they carried no cyanide. I

induced Mr. Cabot to dip his fingers into the liquid and there was no reaction. I made Edmund do it and the liquid turned blue as it must in the presence of cyanide. Even if Edmund had washed his hands, enough would have been under the fingernails to cause the reaction."

"Manning sold chemicals to Jap agents." Edmund suddenly began to struggle against the grip of two husky detectives. "I did a patriotic duty. He sold his stuff to be used on our boys."

"And you blackmailed him for it," Hudson reminded the killer. "Furthermore, I'm sure if this does carry any figment of the truth, Manning was duped. Just as I duped you. At any rate, that is a matter for a governmental agency other than the one I represent."

"So you're a government man," Lieutenant Clark said warmly. "Well, you did a nice job here. What branch of the government, my friend?"

"I am an assistant deputy tax collector for the Treasury Department," Hudson said.

There was extreme confusion. Two of the reporters found the door blocked, so they went out via the window. The others vanished as if the house were tainted with leprosy. In less than two minutes the room was empty except for Prescott Hudson.

He picked up his briefcase, sighed resignedly, and said, to no one in particular, "It's an awfully lonely life for me."