

47th

**ANNUAL
CONFERENCE
ON
TAXATION**

**SPONSORED BY
THE NATIONAL TAX ASSOCIATION**

**MOUNT WASHINGTON HOTEL
BRETTON WOODS, N. H.
SEPTEMBER 26-30, 1954**

*Eastern Daylight Saving Time will be
effective throughout the Conference*

General Invitation

The Conference sessions are open and the public is cordially invited to take part in the discussions following the formal papers, to the extent that available time permits and in accordance with the Conference rules.

Anyone may take part in the discussion of resolutions submitted for Conference action, but the voting is confined to official delegates and Association members.

Sunday, September 26

10:00 A.M. to 8:00 P.M.—REGISTRATION

Reception

All Members and their Ladies are cordially invited to be the guests of the Local Arrangements Committee at a reception in the Ball Room of the Mount Washington Hotel from 6:00 P.M. to 8:00 P.M.

Sunday, September 26

8:00 P.M. to 9:30 P.M.—FIRST GENERAL SESSION—Ball Room

PRESIDING

John L. Connolly, President of the National Tax Association

ORGANIZATION OF THE CONFERENCE

ADDRESS OF WELCOME

Honorable Lane Dwinell, President of the Senate of New Hampshire

RESPONSE AND CONFERENCE KEYNOTE

John L. Connolly, President of the National Tax Association

**9:30 P.M. to 10:00 P.M.—SPECIAL MEETING OF THE NATIONAL
TAX ASSOCIATION**

PRESIDING

John L. Connolly, President of the National Tax Association

SELECTION OF THE COMMITTEE ON NOMINATIONS

Notes

8:30 A.M. - REGISTRATION CONTINUES THROUGHOUT THE DAY

8:45 A.M. - 11:00 A.M. - SECOND GENERAL SESSION - 2ND FLOOR

PROGRAMS OF THE COMMISSION ON INTERGOVERNMENTAL RELATIONS

Address by Arthur F. Burns, Chairman of the Federal Reserve Board, University of Pennsylvania, Philadelphia, Pa.

THE VIEWPOINT OF THE FEDERAL COMMISSION
Address by Arthur F. Burns, Chairman of the Federal Reserve Board, University of Pennsylvania, Philadelphia, Pa.

THE VIEWPOINT OF THE STATES
Address by Arthur F. Burns, Chairman of the Federal Reserve Board, University of Pennsylvania, Philadelphia, Pa.

THE VIEWPOINT OF THE LOCAL GOVERNMENTS
Address by Arthur F. Burns, Chairman of the Federal Reserve Board, University of Pennsylvania, Philadelphia, Pa.

THE VIEWPOINT OF THE STATE TAX ADMINISTRATORS
Address by Arthur F. Burns, Chairman of the Federal Reserve Board, University of Pennsylvania, Philadelphia, Pa.

GENERAL DISCUSSION

Monday, September 27

8:45 A.M.—REGISTRATION CONTINUING THROUGHOUT THE DAY

8:45 A.M. to 11:45 A.M.—SECOND GENERAL SESSION—Ball Room

PROBLEMS OF THE COMMISSION ON INTERGOVERNMENTAL RELATIONS

PRESIDING

Alfred G. Buehler, Professor of Public Finance, Wharton School of Finance, University of Pennsylvania; Chairman of the Pennsylvania Commission on Intergovernmental Relations, Philadelphia, Pa.

THE VIEWPOINT OF THE FEDERAL COMMISSION

Meyer Kestnbaum, Chairman of the Commission; President, Hart, Schaffner & Marx, Chicago, Illinois

THE VIEWPOINT OF THE STATES

Frederick L. Bird, Chairman, Commission on the Fiscal Affairs of State Government (New York); Director of Municipal Research, Dun and Bradstreet, Inc., New York, N. Y.

THE VIEWPOINT OF THE LOCAL GOVERNMENTS

Sherwood Reeder, President, Pennsylvania Economy League, Harrisburg, Pa.

THE VIEWPOINT OF THE STATE TAX ADMINISTRATORS

William G. Bonelli, State Board of Equalization of California, Sacramento, California

GENERAL DISCUSSION

Monday, September 27 - Continued Notes

12:00 NOON to 1:45 P.M.—THIRD GENERAL SESSION—

CONFERENCE LUNCHEON—

Dining Room

PRESIDING

Robert S. Ford, Vice President, National Tax Association

INVOCATION

Chaplain of the Conference

FEDERAL TAX POLICY IN THE 20TH CENTURY

Dr. Harry L. Lutz, Tax Consultant, National Association of Manufacturers, New York, N. Y.

2:00 P.M. to 4:45 P.M.—FOURTH GENERAL SESSION—Ball Room

ECONOMIC OUTLOOK AND THE FISCAL NEEDS OF THE
FEDERAL GOVERNMENT

PRESIDING

Robert E. Lutz, Member, Federal Communications Commission, Washington, D. C.

SPEAKERS

Howard Hughes, Director of the Bureau of the Budget, Washington, D. C.

Carlton F. Winter, Assistant Secretary for Domestic Affairs, United States Department of Commerce, Washington, D. C.

John J. Jones, Director, Survey and Investigation, House Appropriations Committee, Washington, D. C.

GENERAL DISCUSSION

There will be no evening session

Monday, September 27 – Continued

12:00 NOON to 1:45 P.M.—THIRD GENERAL SESSION—
CONFERENCE LUNCHEON—
Dining Room

PRESIDING

Robert S. Ford, Vice President, National Tax Association

INVOCATION

Chaplain of the Conference

FEDERAL TAX POLICY IN THE 20TH CENTURY

Dr. Harley L. Lutz, Tax Consultant, National Association of
Manufacturers, New York, N. Y.

2:00 P.M. to 4:45 P.M.—FOURTH GENERAL SESSION—Ball Room

ECONOMIC OUTLOOK AND THE FISCAL NEEDS OF THE FEDERAL GOVERNMENT

PRESIDING

Robert E. Lee, Member, Federal Communications Commis-
sion, Washington, D. C.

SPEAKERS

Rowland Hughes, Director of the Bureau of the Budget,
Washington, D. C.

Lothair Teetor, Assistant Secretary (For Domestic Affairs),
United States Department of Commerce, Washington, D. C.

Harris Huston, Director, Surveys and Investigation, House
Appropriations Committee, Washington, D. C.

GENERAL DISCUSSION

There will be no evening session

Notes

RAILROAD TAX PROBLEMS

PRESENTING

Walter B. Smith, General Tax Agent of the Washington Railway
Commission, Washington, D. C.

ADMINISTRATIVE VIEW OF TAXATION OF TRANSPORTATION FACILITIES

Robert A. Smith, Commissioner, Department of Revenue of
Kentucky, Frankfort, Ky.

TAXATION OF TRANSPORTATION FACILITIES

Samuel A. Miller, Professor and Head of the Department of
Transportation at the University of Pittsburgh, School of
Business Administration, Pittsburgh, Pa.

THE EFFECT OF FEDERAL TAXATION ON RAILROADS

A. B. Smith, Vice President of the Association of American
Railroads, 1100 North Washington, Washington, D. C.

THE EFFECT OF STATE AND LOCAL TAXATION ON RAILROADS

R. J. Smith, General Tax Agent of the Pennsylvania
Railroad, Philadelphia, Pa.

GENERAL DISCUSSION

Tuesday, September 28

8:00 A.M. to 8:45 A.M.—TAX EXECUTIVES INSTITUTE BREAKFAST

8:45 A.M. to 11:45 A.M.—FIRST ROUND TABLE—Hemicycle Room

RAILROAD TAX PROBLEMS

PRESIDING

Wilbur Bush, General Tax Agent of the Burlington Route,
Chicago, Illinois

ADMINISTRATORS' VIEW OF TAXATION OF TRANSPORTA- TION FACILITIES

Robert Allphin, Commissioner, Department of Revenue of
Kentucky, Frankfort, Ky.

TAXATION OF TRANSPORTATION FACILITIES

Sidney L. Miller, Professor and Head of the Department of
Transportation at the University of Pittsburgh's School of
Business Administration, Pittsburgh, Pa.

THE EFFECT OF FEDERAL TAXATION ON RAILROADS

A. R. Seder, Vice President of the Association of American
Railroads in Charge of Finance, Accounting, Taxation and
Valuation, Washington, D. C.

THE EFFECT OF STATE AND LOCAL TAXATION ON RAILROADS

R. J. Littlefield, General Tax Agent of the Pennsylvania
Railroad, Philadelphia, Pa.

GENERAL DISCUSSION

Tuesday, September 28 - Continued

Notes

9:00 A.M. - 11:00 A.M. - SECOND ROUND TABLE - East Room

INCOME TAX BRAND ON THE GRAY LEVEL

PRELIMINARY

Mr. Robert K. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

SPEAKERS

Mr. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

Mr. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

Mr. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

GENERAL DISCUSSION

11:00 A.M. - 1:00 P.M. - THIRD ROUND TABLE - East Room

NEW ENGLAND TAX PROBLEMS

PRELIMINARY

Mr. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

NEW ENGLAND'S INDUSTRIAL TAX CLIMATE

Mr. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

PERSONAL PROPERTY TAXES

Mr. Rusk, Director, Bureau of Internal Revenue, U.S. Department of Treasury, Washington, D.C.

Continued on next page

Tuesday, September 28 – Continued

8:45 A.M. to 11:45 A.M.—SECOND ROUND TABLE—East Room

INCOME TAX FRAUD ON THE STATE LEVEL

PRESIDING

Mortimer Kassell, Deputy Commissioner and Counsel, New York Department of Taxation and Finance, Albany, N. Y.

SPEAKERS

William G. Burkman, Director, Income Tax Division, Minnesota Department of Taxation, St. Paul, Minn.

Eugene G. Shaw, Commissioner of Revenue, North Carolina Department of Revenue, Raleigh, N. C.

William A. Schan, Tax Commissioner of Massachusetts, Boston, Mass.

GENERAL DISCUSSION

8:45 A.M. to 11:45 A.M.—THIRD ROUND TABLE—Ball Room

NEW ENGLAND TAX PROBLEMS

PRESIDING

Carter W. Atkins, Executive Director, Connecticut Public Expenditure Council, Inc., Hartford, Conn.

NEW ENGLAND'S INDUSTRIAL TAX CLIMATE

Carroll F. Holt, Comptroller, Fitchburg Yarn Co., Fitchburg, Mass.

PERSONAL PROPERTY TAXES

William F. Connelly, Tax Commissioner of Connecticut, Hartford, Conn.

Tuesday, September 28 -- Continued Notes

How do we get the best results from the tax system?

TAXATION OF INCOME

Richard W. Hill, Professor, Dartmouth College, Member
Finance Faculty, Committee on Finance, New Hampshire

INCOME AND CORPORATION TAXES

Richard W. Hill, Professor, Dartmouth College, Member
Finance Faculty, Committee on Finance, New Hampshire

GENERAL DISCUSSION

THE AIM IS TO GET THE BEST RESULTS FROM THE TAX SYSTEM

FISCAL PROBLEMS OF STATE GOVERNMENTS

PRESIDENT

Richard W. Hill, Professor, Dartmouth College, Member
Finance Faculty, Committee on Finance, New Hampshire

ANALYSIS AND COMPARISON OF THE TAX SYSTEM OF THE STATE GOVERNMENT IN 1923

Richard W. Hill, Professor, Dartmouth College, Member
Finance Faculty, Committee on Finance, New Hampshire

HOW CAN STATE GOVERNMENTS FACE UP TO THEIR FINANCIAL PROBLEMS?

Dr. C. E. Johnson, Professor, Dartmouth College, Member
Finance Faculty, Committee on Finance, New Hampshire

FINANCIAL PROBLEMS OF A LARGE STATE

Dr. Robert E. Johnson, Professor, Dartmouth College, Member
Finance Faculty, Committee on Finance, New Hampshire

GENERAL DISCUSSION

Tuesday, September 28 – Continued

New England Tax Problems—Continued from page 10

TAXATION OF TIMBER

Herbert W. Hill, Professor, Dartmouth College; Member
Timber Tax Study Commission, Hanover, New Hampshire.

INCOME AND CORPORATION TAXES

Leonard W. Morrison, Commissioner of Taxes of Vermont,
Montpelier, Vt.

GENERAL DISCUSSION

8:45 A.M. to 11:45 A.M.—FOURTH ROUND TABLE—Moon Room

FISCAL PROBLEMS OF STATE GOVERNMENTS

PRESIDING

Honorable Hugh Gregg, Governor of New Hampshire,
Concord, N. H.

ANALYSIS AND COMPARISON OF THE TAX SYSTEMS OF THE 48 STATE GOVERNMENTS IN 1953

Harold L. Henderson, Director, Minnesota Institute of
Governmental Research, Inc., St. Paul, Minn.

HOW CAN STATE GOVERNMENTS FACE UP TO THEIR FINANCIAL PROBLEMS?

Dr. C. K. Alexander, Research Director, Wisconsin Taxpay-
ers Alliance, Madison, Wis.

FINANCIAL PROBLEMS OF A LARGE STATE

Dr. Robert S. Herman, Director of Research, Division of the
Budget of the State of New York, Albany, N. Y.

GENERAL DISCUSSION

Tuesday, September 28 - Continued

Notes

1:00 PM to 1:45 PM - WITH LEGAL SESSION - CONFER
ENCE LUNCHEON - Dining Room

PROCEEDINGS

Dr. C. B. Brown, Past President National Tax Association

INVOCATION

Prayer by the Chaplain

INTERNAL REVENUE CODE OF 1918

Dr. Thomas Smith, Assistant to the Secretary of the Treasury

Dr. Washington, D. C.

There will be no afternoon session

2:00 PM to 4:00 PM - WITH ROUND TABLE - Ball Room

TRUCK TAXES FOR HIGHWAY IMPROVEMENTS

PROCEEDINGS

Dr. Thomas Smith, Assistant to the Secretary of the Treasury

Dr. Washington, D. C.

INTERNAL REVENUE CODE OF 1918

Dr. Thomas Smith, Assistant to the Secretary of the Treasury

Dr. Washington, D. C.

TAXATION OF INTERSTATE TRUCKS

Dr. Thomas Smith, Assistant to the Secretary of the Treasury

Dr. Washington, D. C.

PRACTICAL TAX TIPS FOR INTERSTATE VEHICLES

Dr. Thomas Smith, Assistant to the Secretary of the Treasury

Dr.

GENERAL DISCUSSION

Tuesday, September 28 – Continued

12:00 NOON to 1:45 P.M.—FIFTH GENERAL SESSION—CONFERENCE LUNCHEON—Dining Room

PRESIDING

H. Clyde Reeves, Past President National Tax Association

INVOCATION

Chaplain of the Conference

INTERNAL REVENUE CODE OF 1954

Dan Throop Smith, Assistant to the Secretary of the Treasury, Washington, D. C.

There will be no afternoon session

8:00 P.M. to 10:00 P.M.—FIFTH ROUND TABLE—Ball Room

TRUCK TAXES FOR HIGHWAY PURPOSES

PRESIDING

G. Howard Spaeth, Commissioner of Taxation, State of Minnesota, St. Paul, Minn.

HIGHWAY PROBLEMS IN GENERAL

Richard M. Zettel, Institute of Transportation and Traffic Engineering, University of California, Berkeley, California

TAXATION OF INTERSTATE TRUCKS

Harry E. Boot, Attorney, American Trucking Associations, Inc., Washington, D. C.

PRACTICAL TAX EQUITY FOR INTERSTATE VEHICLES

Stanley J. Bowers, Tax Commissioner of Ohio, Columbus, Ohio

GENERAL DISCUSSION

Notes Tuesday, Sept. 18 - Continued

8:30 P.M. to 10:00 P.M. - SEVENTH ROUND TABLE - Hamilton Room

MANUFACTURERS' EXCISE TAX VS. RETAIL SALES TAX FOR
FEDERAL REVENUE

PRESIDING

Ernest F. Brite, Research Director of the Council of State
Chambers of Commerce, Washington, D. C.

FROM THE VIEWPOINT OF AN ECONOMIST

Conrad C. Miller, Federal Reserve Board, Washington, D. C.

THE ADMINISTRATOR'S VIEW

F. R. Hunt, Tax Policy Division, Department of Finance,
Ottawa, Canada

THE RETAILER'S VIEW

Walter J. Kell, Secretary of State Division, Tax Department,
Sears Roebuck & Co., Chicago, Ill.

GENERAL DISCUSSION

8:30 P.M. to 10:00 P.M. - SEVENTH ROUND TABLE - Hamilton Room

PLACING EMPHASIS ON RATES OR EXEMPTIONS IN THE
REDUCTION OF INDIVIDUAL INCOME TAXES

PRESIDING

James J. Madden, Metropolitan Life Insurance Company,
New York

THE IMPACT ON FEDERAL REVENUE - VS. THE EQUITIES

Kenneth W. Brownell, Assistant to the Secretary of the
Treasury, Washington, D. C.

Continued on next page

Tuesday, September 28 – Continued

8:00 P.M. to 10:00 P.M.—SIXTH ROUND TABLE—East Room

MANUFACTURERS' EXCISE TAX VS. RETAIL SALES TAX FOR FEDERAL REVENUE

PRESIDING

Eugene F. Rinta, Research Director of the Council of State
Chambers of Commerce, Washington, D. C.

FROM THE VIEWPOINT OF AN ECONOMIST

Donald C. Miller, Federal Reserve Board, Washington, D. C.

THE ADMINISTRATOR'S VIEW

F. R. Irwin, Tax Policy Division, Department of Finance,
Ottawa, Canada

THE RETAILER'S VIEW

Milton J. Kolb, Manager of Excise Division, Tax Department,
Sears Roebuck & Co., Chicago, Ill.

GENERAL DISCUSSION

8:00 P.M. to 10:00 P.M.—SEVENTH ROUND TABLE—Hemicycle Room

PLACING EMPHASIS ON RATES OR EXEMPTIONS IN THE REDUCTION OF INDIVIDUAL INCOME TAXES

PRESIDING

James L. Madden, Metropolitan Life Insurance Company,
New York

THE IMPACT ON FEDERAL REVENUES—VS—THE EQUITIES

Kenneth W. Gemmill, Assistant to the Secretary of the
Treasury, Washington, D. C.

Tuesday, September 28 - Continued Notes

Previous discussion in Ketchikan on September 27

THE ECONOMICS OF THE QUESTION

William Vining, Professor of Economics, Columbia University, New York, N. Y.

THE TAXPAYER'S VIEW

Fred L. Patton, Treasurer, Cambridge Rubber Co., President, Tax Executives Institute, Inc., Cambridge, Mass.

GENERAL DISCUSSION

8:00 P. M. to 10:00 P. M.—EIGHTH ROUND TABLE—Moon Room

PROPERTY TAX AND ADMINISTRATION

PRESIDING

William A. Sherman, Attorney, Suburban, Ashill & Sherman, Washington, D. C.

TRENDS AND ROLE OF THE PROPERTY TAX

William E. Davis, Jr., Chief Engineer, Wall Surveying Corp., Houston, Texas

MODERNIZING THE PROPERTY TAX

Lynn A. Silver, Assistant Research Director, Federal Reserve Bank of Chicago, Chicago, Illinois

INSTALLMENT PAYMENT PLANS

George T. Silver, Director, Division of Local Government, New York State Tax Department, New York

ON THE FUTURE OF THE

George T. Silver, Director of the Local Government Department, New York State Tax Department, New York

GENERAL DISCUSSION

Tuesday, September 28 – Continued

Placing Emphasis on Rates, etc.—Continued from page 16

THE ECONOMICS OF THE QUESTION

William Vickrey, Professor of Economics, Columbia University, New York, N. Y.

THE TAXPAYER'S VIEW

Fred L. Patton, Treasurer, Cambridge Rubber Co.; President, Tax Executives Institute, Inc., Cambridge, Mass.

GENERAL DISCUSSION

8:00 P. M. to 10:00 P.M.—EIGHTH ROUND TABLE—Moon Room

PROPERTY TAX AND ADMINISTRATION

PRESIDING

William A. Sutherland, Attorney, Sutherland, Asbill & Brennan, Washington, D. C.

TRENDS AND ROLE OF THE PROPERTY TAX

William E. Davis, Jr., Schlumberger Well Surveying Corp., Houston, Texas

MODERNIZING THE PROPERTY TAX

Lynn A. Stiles, Economist, Research Department, Federal Reserve Bank of Chicago, Illinois

INSTALLMENT PAYMENT PLANS

George C. Skillman, Director, Division of Local Government, Trenton, New Jersey

BILLING PROCEDURES

George Cargin, Manager of the Local Government Department, IBM, Endicott, New York

GENERAL DISCUSSION

Notes

Wednesday, November 29

9:00 A.M. to 11:00 A.M.—THE ANNUAL BUSINESS MEETING OF THE NATIONAL TAX ASSOCIATION

—Ball Room

John L. Connolly, President of the National Tax Association

PROPOSED AMENDMENTS TO BYLAWS

REPORT OF THE TREASURER

REPORT OF NOMINATION COMMITTEE

ELECTION OF OFFICERS

COMMITTEE REPORTS

11:00 A.M. to 12:00 NOON—SEVENTH GENERAL SESSION—Ball Room

PRESIDING

John L. Connolly, President of the National Tax Association

REPORT OF RESOLUTIONS COMMITTEE

1:00 P.M. to 2:00 P.M.—SEVENTH GENERAL SESSION—CONFER

ENCE LUNCHEON—Dining Room

PRESIDING

Honorable McGill, Attorney General, Canada & McGill, New York

INVOCATION

Chairman of the Conference

FEDERAL FISCAL POLICY

Honorable John Taylor, Congressman from New York

There will be a short recess

EIGHTH GENERAL SESSION—DINING ROOM

2:00 P.M.—RECEPTION

2:00 P.M.—ANNUAL CONFERENCE BANQUET

PRESIDING

John L. Connolly, President of the National Tax Association

INVOCATION

Chairman of the Conference

INTRODUCTION OF THE SPEAKER

Honorable Styles, United States Senator from New York

STATER

Honorable Frank Campbell, United States Senator from Kansas

ENTERTAINMENT

Wednesday, September 29

**9:00 A.M. to 11:00 A.M.—THE ANNUAL BUSINESS MEETING OF
THE NATIONAL TAX ASSOCIATION
—Ball Room**

PRESIDING

John L. Connolly, President of the National Tax Association

PROPOSED AMENDMENTS TO BY-LAWS

REPORT OF TREASURER

REPORT OF NOMINATIONS COMMITTEE

ELECTION OF OFFICERS

COMMITTEE REPORTS

**11:00 A.M. to 12:00 NOON—SIXTH GENERAL SESSION—Ball Room
PRESIDING**

John L. Connolly, President of the National Tax Association

REPORT OF RESOLUTIONS COMMITTEE

**12:15 P.M. to 2:00 P.M.—SEVENTH GENERAL SESSION—CONFER-
ENCE LUNCHEON—Dining Room**

PRESIDING

Roswell Magill, Attorney, Cravath, Swaine & Moore, New
York, New York

INVOCATION

Chaplain of the Conference

FEDERAL FISCAL HORIZONS

Honorable John Taber, Congressman from New York

There will be no afternoon session

EIGHTH GENERAL SESSION—DINING ROOM

6:00 P.M.—RECEPTION

7:00 P.M.—ANNUAL CONFERENCE BANQUET

PRESIDING

John L. Connolly, President of the National Tax Association

INVOCATION

Chaplain of the Conference

INTRODUCTION OF THE SPEAKER

Honorable Styles Bridges, United States Senator from New
Hampshire

SPEAKER

Honorable Frank Carlson, United States Senator from
Kansas

ENTERTAINMENT

Notes

Thursday, September 30

9:00 A.M. to 12:00 Noon—NINTH GENERAL SESSION—Ball Room

REORGANIZATION OF THE INTERNAL REVENUE SERVICE
PRESIDING

Edw. C. Alvord, Lawyer, Washington, D. C.

BENEFITS ACHIEVED FROM THE REORGANIZATION

Norman A. Suprenant, Assistant Commissioner of Internal
Revenue in charge of Technical Operations, Washington,
D. C.

TAXPAYERS' SUGGESTIONS FOR IMPROVEMENTS

John E. McGinnis, Lawyer, Washington, D. C.

GENERAL DISCUSSION

12:15 P.M. to 2:00 P.M.—TENTH GENERAL SESSION—CONFER-
ENCE LUNCHEON—Dining Room

PRESIDING

John L. Connolly, President, National Tax Association

INVOCATION

Chaplain of the Conference

CONFORMANCE PROBLEMS OF THE STATES CREATED BY
THE INTERNAL REVENUE CODE OF 1934

Richard B. Kohn, Lawyer, Washington, D. C.

Thursday, September 30

9:00 A.M. to 12:00 NOON—NINTH GENERAL SESSION—Ball Room

REORGANIZATION OF THE INTERNAL REVENUE SERVICE PRESIDING

Ellsworth C. Alvord, Lawyer, Washington, D. C.

BENEFITS ACHIEVED FROM THE REORGANIZATION

Norman A. Sugarman, Assistant Commissioner of Internal Revenue in charge of Technical Operations, Washington, D. C.

TAXPAYERS' SUGGESTIONS FOR IMPROVEMENTS

John E. McClure, Lawyer, Washington, D. C.

GENERAL DISCUSSION

12:15 P.M. to 2:00 P.M.—TENTH GENERAL SESSION—CONFERENCE LUNCHEON—Dining Room

PRESIDING

John L. Connolly, President, National Tax Association

INVOCATION

Chaplain of the Conference

CONFORMANCE PROBLEMS OF THE STATES CREATED BY THE INTERNAL REVENUE CODE OF 1954

Richard B. Barker, Lawyer, Washington, D. C.

Notes

Conference Committees

PROGRAM

JOHN W. McCONNELLOUG	Minnesota, Chairman
E. M. ELKIN	Pennsylvania
H. K. ALLEN	Illinois
ROBERT H. ALLPHIN	Kentucky
CARTER W. ATKINS	Connecticut
JOSEPH L. BORDA	District of Columbia
J. L. REUTHER	Missouri

LOCAL ARRANGEMENTS

LAWTON B. CHANDLER	New Hampshire, Chairman
JOHN B. EVANS	New Hampshire, Co-chairman
WILLIAM F. CONNELLY	Connecticut
ARTHUR E. EGGERT	Minnesota
LEO MATTERS DORF	New York
WALTER W. WALSH	New York

PUBLIC INFORMATION

JOHN J. VERSTRAETE, JR.	Minn. Mining & Manufacturing Co., Chairman
WILLIAM G. HERZEL	Kentucky Department of Revenue
JOHN F. TARRANT	Tax Department of Connecticut

CHAPLAIN OF THE CONFERENCE

REV. JOSEPH A. TALLEY	Pastor of the Congregational Church, Lancaster, New Hampshire
-----------------------	---

OFFICERS

JOHN L. CONNOLLY	Minn. Mining & Manufacturing Company, President
ROBERT S. FORD	University of Michigan, Vice President
RONALD B. WELCH	California State Board of Equalization, Secretary
E. L. BRICKHOUSE	Guaranty Trust Company of New York, Treasurer

EXECUTIVE COMMITTEE

The above officers ex-officio, the two ex-presidents who have last held office, nine elected members, and two honorary members.

Ex-Presidents

ALFRED G. BUEHLER	University of Pennsylvania
H. CLYDE REEVES	Stephens College, Missouri

Elected Members

WILLIAM G. BONELLI	California State Board of Equalization
WILLIAM F. CONNELLY	State Tax Commissioner, Connecticut
KENNETH W. GEMMILL	Assistant to the Secretary, U. S. Treasury Dept.
RICHARD B. GOODE	International Monetary Fund
ALAN L. GORNICK	Ford Motor Company
HAROLD M. GROVES	University of Wisconsin
A. G. QUAREMBA	City Bank Farmers Trust Co., New York
EUGENE G. SHAW	Commissioner of Revenue, North Carolina
R. H. WATERMAN	Texas & Pacific Railway Co. and Missouri Pacific Lines

Honorary Members

A. KENNETH EATON	Department of Finance, Canada
PHILIP T. CLARK	Controller of Revenue, Province of Ontario

EDITORS OF THE JOURNAL

LAWRENCE E. THOMPSON	Harvard Graduate School of Business Administration, Acting Editor
J. KEITH BUTTERS	Harvard Graduate School of Business Administration, Editor-on-Leave

NOMINATING COMMITTEE

ALFRED G. BUEHLER, Chairman
G. HOWARD SPAETH
CHESTER EDELMANN
CLAUDE HUPP
OTIS LIVINGSTON

ASSOCIATION STUDY COMMITTEES

Bank Taxation

HENRY F. LONG, Massachusetts, Chairman
ERNEST M. BLACK, Oklahoma
ALFRED G. BUEHLER, Pennsylvania
PAUL E. FARRIER, Illinois
ALLAN J. GOODRICH, New York
JOHN F. HEALY, Colorado
FRANK L. KING, California
WALTER J. KRESS, Pennsylvania
C. H. MORRISSETT, Virginia
DIXWELL L. PIERCE, California
A. G. QUAREMBA, New York
H. CLYDE REEVES, Missouri
A. E. WEGNER, Wisconsin

Intergovernmental Fiscal Relations

WILLIAM F. CONNELLY, Connecticut, Chairman
SPENCER E. BATES, New York
WILLIAM G. BONELLI, California
ALFRED G. BUEHLER, Pennsylvania
ROBERT S. FORD, Michigan
KENNETH W. GEMMILL, District of Columbia
ALLEN J. GOODRICH, New York
ALAN L. GORNICK, Michigan
CARL P. HERBERT, Minnesota
CLARENCE HEER, North Carolina
CARTER T. LOUTHAN, New York
J. L. REUTHER, Missouri
EUGENE G. SHAW, North Carolina
L. EDWIN SMART, Ohio