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*De Seawell & Company would
set the place after NATA plans
are definite or held in S.F. On the
latter, the S.F. hotel*

**Program
of the
FORTY-FIRST ANNUAL
CONFERENCE ON
TAXATION**

*Room 720
Brown*

Cosmopolitan Hotel
Denver, Colorado

October 4-7, 1948

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.

Sponsored by
the
National Tax Association

Except as otherwise specified, all sessions will be held at the
Cosmopolitan Hotel in Denver.

SUNDAY, OCTOBER 3

5:00 to 8:00 P. M.

REGISTRATION (Lobby)

RECEPTION (Silver Glade Room)

MONDAY, OCTOBER 4

9:00 to 9:30 A. M.

REGISTRATION (Lobby)

9:30 to 12:00 M.

FIRST GENERAL SESSION (Silver Glade Room)

ORGANIZATION OF THE CONFERENCE AND SELECTION OF COMMITTEE ON NOMINATIONS

George W. Mitchell, President of the National Tax
Association, presiding

REVENUE PROBLEMS OF LOCAL GOVERNMENTS

Chairman: Fred Bennion, Executive Director, Colorado
Public Expenditure Council, Denver

Denver's Fiscal Problems

Kenneth L. Smith, Manager of Revenue, City and County
of Denver

Policy Issues and Prospects in City Finance

Carl H. Chatters, Executive Director, American Municipal
Association

Permissive Local Taxation in Pennsylvania

Jesse V. Burkhead, Assistant Professor of Economics,
Syracuse University

Discussion: 11:00 a.m.

Robert G. Burke, Attorney, McGoldrick & Baldwin, New
York

C. K. Alexander, Research Director, Wisconsin Taxpayers'
Alliance

Welles A. Gray, Director, State Division, Pennsylvania
Economy League, Inc. *Welles A. Gray*

Norman MacDonald, Executive Director, Massachusetts
Federation of Taxpayers Associations, Inc. *11:30*

12:15 to 2:00 P. M.

CONFERENCE LUNCHEON (Lincoln Room, Shirley Savoy
Hotel)

Chairman: John R. Seaman, Chairman, Colorado Tax
Commission

Address of Welcome *1:00*

Honorable William Lee Knous, Governor of Colorado
Honorable Quigg Newton, Mayor of Denver

Standards of Tax Administration (Presidential Address) *1:40*

George W. Mitchell, President, National Tax Association

2:30 to 5:00 P. M.

SECOND GENERAL SESSION (Silver Glade Room)

TAX ADMINISTRATION: OBJECTIVES AND STANDARDS

Chairman: Simeon E. Leland, Dean of the College of
Liberal Arts, Northwestern University *2:45*

Administrative Standards in Respect to the Federal Income
Tax *2:50*

William T. Sherwood, former Assistant Commissioner of
Internal Revenue

Administrative Standards—The Point of View of the State Tax
Administrator

C. Emory Glander, Tax Commissioner, State of Ohio

Administrative Standards—The Point of View of the Tax
Practitioner

H. B. Fernald, Loomis, Suffern, & Fernald, New York

The Bureau of Internal Revenue Management Staff—
A Progress Report *4:30*

Thomas C. Atkeson, Assistant to the Commissioner, Bureau
of Internal Revenue

Discussion: *4:40*

Paul E. Shorb, Covington, Burling, Rublee, Acheson, &
Shorb, Washington, D. C.

William A. Sutherland, Sutherland, Tuttle, & Brennan, *5:09*
Washington, D. C.

John K. Speck, Tax Attorney, Oklahoma City

James W. Martin, University of Kentucky

8:00 to 10:30 P. M.

FIRST ROUND TABLE (Crystal Room) *See for maximum*

SELECTION OF TAX RETURNS FOR AUDIT AND VERIFICATION *12:5*

Chairman: Dixwell L. Pierce, Secretary, California State
Board of Equalization

Aspects of the Bureau of Internal Revenue Audit Program

Richard W. Nelson, Bureau of Internal Revenue

Selection of State Sales and Income Tax Returns for Audit

Rolland A. Vandegrift, Legislative Auditor, State of
California

The Audit of Returns from the Taxpayers' Viewpoint

Leo Mattersdorf, Mattersdorf & Allen, New York City

Discussion:

Rolland F. Hatfield, Director, Tax Research Division,
Minnesota Department of Taxation

William T. Denny, Principal Auditor, California State Board
of Equalization

John F. Healy, Chief of Taxation Bureau, Colorado
Department of Revenue

SECOND ROUND TABLE (Silver Glade Room)

CURRENT REAL ESTATE APPRAISAL PROGRAMS *See for JCS*

Chairman: Robert M. Armstrong, President, Association
of Omaha Taxpayers

The Colorado Reappraisal

L. D. Daily, Director of Appraisals, Colorado Tax
Commission

Real Estate Valuation for Tax Purposes

Clifford Goes, Tax Specialist—Utilities, New York

MONDAY, OCTOBER 4 (Continued)

The Use of Land-Capability Maps for Rural Real Estate Assessments

Roy D. Hockensmith, Chief, Soil Conservation Surveys Division, Soil Conservation Service, Washington, D. C.

Relationship Between Productivity and Assessed Valuation of Range Lands

M. H. Sanderson, Economist, U. S. Forest Service, Denver

Progress of the Reappraisal in Utah

Roscoe M. Hammond, Utah State Tax Commissioner

Reappraisal in Montana

Otto Wagnild, Field Supervisor, Montana State Board of Equalization

Discussion:

Harvey D. Willson, Director of Reappraisal and Assessments, City and County of Denver

Eugene L. Maynard, Supervisor, Property Tax Division (Chicago Office), Illinois Department of Revenue

THIRD ROUND TABLE (Room D)

HIGHWAY FINANCING

Chairman: James W. Martin, University of Kentucky

Nation-wide Requirements of the Highway Program

G. P. St. Clair, Chief, Division of Financial and Administrative Research, Public Roads Administration

A Program for Progressive Highway Development

Thomas E. Fiske, Attorney, Standard Oil Co. of Indiana, Chairman, Central Division, American Petroleum Industries Committee

The Division of Highway Financing Between Users and Other Beneficiaries

Richard M. Zettel, Tax Analyst, Pacific Gas & Electric Company, San Francisco

Highway Financing and the Railroads

Earl R. Feldman, Research Engineer, Association of American Railroads

Discussion:

Glenn D. Morrow, Bureau of Business Research, University of Kentucky

TUESDAY, OCTOBER 5

9:30 to 12:00 M.

FOURTH ROUND TABLE (Silver Glade Room)

STATE AND LOCAL TAXATION OF MINERAL RESOURCES

Chairman: Roy G. Blakey, Professor of Economics, University of California at Los Angeles

Some Policy Questions Relating to the Taxation of Mineral Resources

Earl C. Crockett, Professor of Economics, University of Colorado

Problems of Iron Ore Taxation

G. Howard Spaeth, Commissioner of Taxation, Minnesota
M. K. Montague, Gillette, Nye, Montague, Sullivan & Atmore, Duluth

Panel on Taxation of the Petroleum Industry

California Area—John M. Peirce, Executive Secretary, Western Oil and Gas Association, Los Angeles

Texas, Louisiana, Arkansas—John Hammermann, Jr., Tax Commissioner, Gulf Companies, Houston

Oklahoma, Kansas, New Mexico—H. F. See, Mgr., S.W. Section, Tax Division, The Atlantic Refining Company, Dallas

North Central Area—H. G. Chase, Manager, General Tax Department, The Pure Oil Company, Chicago

On Politics and the Administration of Law

Warren A. Roberts, Head of the Department of Political Science, Wabash College

FIFTH ROUND TABLE (Room D)

TAX STATUS OF FEDERAL GOVERNMENT REAL ESTATE

Chairman: Roy Blough, Professor of Economics, University of Chicago

Developments in the Tax Treatment of Federal Real Property

Louis Shere, Professor of Economics, University of Indiana

Some Problems Arising from Tax Exemption of Federal Real Estate

Paul E. Malone, Professor of Economics, University of Kansas

Why Local Governments Urge Tax Payments on Federal Realty

Edward T. Mancuso, Supervisor, City and County of San Francisco

Policies Governing Public Domain Lands

Forrest E. Cooper, Attorney, Western Public Lands Association

Fiscal Relations Between the United States and the District of Columbia

William H. Press, Executive Secretary, Washington Board of Trade

Discussion:

Chester B. Pond, Director, Bureau of Research and Statistics, New York State Department of Taxation and Finance

2:00 to 5:00 P. M.

THIRD GENERAL SESSION (Silver Glade Room)

THE ADMINISTRATION OF SALES AND OTHER EXCISE TAXES

Chairman: Raymond E. Manning, Library of Congress

The Retailer Looks at Sales Taxes

Charles W. Rivoire, Manager, Legal and Tax Department, W. T. Grant Company, New York

Provincial Sales Tax Administration

R. M. Burns, Assistant Deputy Minister of Finance, Province of British Columbia

Administration of Federal Excise Taxes

J. F. Winkle, Bureau of Internal Revenue

Administration of Federal Excise Taxes—The Taxpayers' Point of View

Milton J. Kolb, Manager, Federal Excise Tax Department, Sears, Roebuck & Co.

Discussion:

Joseph W. Huston, Supervisor of Research, Illinois Department of Finance

Herbert L. Branan, Attorney, Oklahoma Gas and Electric Co., Oklahoma City

TUESDAY, OCTOBER 5 (Continued)

8:00 to 10:30 P. M.

SIXTH ROUND TABLE (Crystal Room) *Set for 125*

THE EMPLOYERS' POINT OF VIEW ON COMPLIANCE BURDENS INVOLVED IN WITHHOLDING INCOME TAX AND UNEMPLOYMENT AND OLD-AGE INSURANCE TAXES

Chairman: A. E. Patton, Public Service Company of Northern Illinois, Chicago

Simplification of Payroll Tax Reporting

T. H. Mugford, Deputy Director, California Department of Employment

Accounting Aspects of Tax Withholding

Michael D. Bachrach, C.P.A., Bachrach, Sanderbeck & Company, Pittsburgh

Discussion:

H. D. Allen, U. S. Steel Corporation, Pittsburgh

DeWitt W. Kreuger, Director, Tax Department, Safeway Stores, Inc., Oakland

Joseph S. Martel, Vice President, McKesson & Robbins, Inc., New York

SEVENTH ROUND TABLE (Blue Room) *Set for 75*

EFFECTS ON PUBLIC FINANCE OF MARKED SHIFTS IN POPULATION

Chairman: Carl Shoup, Columbia University

Government Services and Costs as Affected by Rapid Growth in Population

Philip Neff, Economist, The Haynes Foundation, Los Angeles

Population Shifts As a Factor in Municipal Credit Quality

Raymond E. Hengren, Head, Securities Analysis Unit, Federal Deposit Insurance Corporation

Impact of Population Changes on Tax Revenues

William K. Schmelzle, Executive Secretary, Senate Interim Committee on State and Local Taxation, California

Interrelations Between State-Local Public Finances and Patterns of Economic Growth

O. H. Brownlee, Economics Department, University of Chicago

Discussion:

W. Ralph Currie, Fiscal Analyst, California State Department of Finance

Allen D. Manvel, Chief, Governments Division, Bureau of the Census

EIGHTH ROUND TABLE (Room D) *Set for 150*

INTERSTATE ALLOCATION OF THE TAX BASE OF RAILROAD AND COMMUNICATION COMPANIES

Chairman: Ronald B. Welch, California State Board of Equalization

Taxation Problems of the Telegraph Industry

Robert C. Barnett, Tax Attorney, Western Union Telegraph Company, New York

Allocation Rules as Applied to Ad Valorem Taxation of Telephone Companies

Martin J. Karl, General Tax Attorney, American Telephone and Telegraph Company, New York

Allocation of Railroad Property and Operations: The Administrators' Point of View

C. M. Chapman, Director, Utilities Tax Division, State Department of Taxation, Wisconsin

Allocation of Railroad Property and Operations: The Railroads' Point of View

R. C. Beckett, General Attorney, Illinois Central Railroad

Discussion:

A. G. Mott, Director, Valuation Division, California State Board of Equalization

C. H. Anderson, Commissioner of Taxes, Atchison, Topeka, & Santa Fe Railway System, Chicago

Lynn A. Stiles, Research Supervisor, Illinois Department of Revenue

WEDNESDAY, OCTOBER 6

9:30 to 12:00 M. *Set for 500*

FOURTH GENERAL SESSION (Silver Glade Room)

BUDGETARY POLICY AND THE ECONOMIC OUTLOOK

Chairman: Gerhard Colm, Economist, Council of Economic Advisors

"Taxes and the Budget"—The Proposals of the Committee for Economic Development

Herbert Stein, Associate Director of Research, Committee for Economic Development

Some Implications of the CED's "Stabilizing Budget Policy"

Everett E. Hagen, Professor of Economics, University of Illinois *Will send us - see paper*

Monetary and Public Debt Aspects of Budget Policy

John K. Langum, Vice President, Federal Reserve Bank of Chicago

The Role of Budgetary Policy

Charles O. Hardy, Economist, Joint Committee on the Economic Report

Discussion:

Carl Shoup, Professor of Economics, Columbia University

Neil H. Jacoby, Dean of the College of Business Administration, University of California at Los Angeles *11:10*

12:30 P. M.

Buses leave from north entrance of Cosmopolitan Hotel for sightseeing tour and barbecue in the mountains west of Denver

THURSDAY, OCTOBER 7

9:30 to 12:00 M. *Set for 350*

FIFTH GENERAL SESSION (Rooms B, C, and D)

CORPORATION INCOME TAX ADMINISTRATION

Chairman: William A. Sutherland, Sutherland, Tuttle & Brennan, Washington

Administration of the Federal Corporation Income Tax

Harold Swartz, Bureau of Internal Revenue, Washington

Corporate Income Tax Compliance and Procedural Problems

Donald P. Moyers, Tax Counsel, Koppers Company, Pittsburgh

Problems of State Administration of the Corporation Income Tax

Spencer E. Bates, Commissioner of Taxation and Finance, State of New York

Set for Resolution Committee - 20 Tuesday 4-10 P.M.

Send Mrs. Humphreys a copy of program
THURSDAY, OCTOBER 7 (Continued)

Report
Tax Administration from the Point of View of the Corporation
Grant E. Judge, Arthur Andersen & Co., Houston

Review
Discussion:

Henry F. Long, Commissioner of Corporations and Taxation,
Commonwealth of Massachusetts
George T. Altman, C.P.A. and Attorney, Los Angeles

REPORT OF THE RESOLUTIONS COMMITTEE

2:00 to 2:30 P. M.

BUSINESS MEETING OF THE NATIONAL TAX
ASSOCIATION (Rooms B, C, and D)

2:30 to 5:00 P. M. *See p. 353*

SIXTH GENERAL SESSION (Rooms B, C, and D)

THE PLACE OF THE COURTS IN TAX ADMINISTRATION

Chairman: Seth T. Cole, Attorney, New York and Albany

The Courts and the Taxing Process

James Sabine, Deputy Attorney General, State of
California *Will send review copy*

Where Are the Limits of the Judicial Process in Taxation?

Allan F. Ayers, Jr., Hodges, Reavis, Pantaleoni & Downey,
New York

Discussion:

Chief of the
Morrison Shafroth, Grant, Shafroth & Toll, Denver; formerly
Assistant General Counsel, Bureau of Internal Revenue *165 Fed. Ex. 3741*

ACTION ON REPORT OF THE RESOLUTIONS COMMITTEE

ADJOURNMENT OF CONFERENCE

Change fiscal year - Nov. 1

Budget classifications

Office

Travel

Other operating expenses

Outlays

Insurance

Secretary's office - membership

Editor's office

Treasurer's office

Journal

Proceedings

Conference - Exec. Com.

Committee - Reappraisal

Contingency fund - Reappraisal

Deficiency - Reappraisal

Reduction - Reappraisal

Conference Committees

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*Richard M. Zettel, Tax Analyst,
 D. S. E. Calif.*

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 ⑧ E. L. MAYNARD, Illinois State Department of Revenue, Chicago
 ⑨ KENNETH McCARRAN, Tax Consultant, Detroit
 L. F. MCKITTRICK, Armour & Co., Chicago
 ⑩ JOHN H. SCHNEIDER, Montgomery, Ward & Co., Chicago
 STANLEY WARD, Tennessee Gas Transmission Co., Houston

Thomas R. Ryan, Milwaukee Tax Commissioner

TAX SITUS AND ALLOCATION

(Membership not yet completed)

*Waverly Chambers
 Resolution Committee
 9:00 A.M. Thurs.*

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EXECUTIVE COMMITTEE

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JAMES W. MARTIN, University of Kentucky

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