

PROGRAM
of the
Thirty-first Annual Conference
on
TAXATION

HOTEL STATLER
DETROIT, MICHIGAN

October 24-28, 1938

General Invitation

The sessions are entirely open to the public and a cordial invitation is extended to all interested to participate in the discussions.

While the voting upon such resolutions as may be submitted to the conference, dealing with tax questions of general public interest, is confined to official delegates duly appointed, discussion of them is unlimited.



Under the Auspices of the
NATIONAL TAX ASSOCIATION

PROGRAM

Special Request of Program Committee

The program for this conference is indeed a full one. The reports of important committees and the discussion of vital topics make it essential that the programs begin *on time* and as scheduled, and that there be sympathetic and spontaneous observance of the limitations upon speakers contained in the rules of order for the conference. Formal papers are limited to twenty minutes in length, discussion is limited to seven minutes, and no one person will be recognized more than once so long as others who have not spoken desire the floor. The program committee desires full, free, and frank discussion of every topic and will gladly arrange for adjourned meetings whenever requested to do so.

FIRST SESSION

MONDAY, OCTOBER 24, 10:00 A. M.

HOTEL STATLER — GRAND BALL ROOM

Organization Session

Conference Called to Order

Organization of Conference

Announcements

W. G. QUERY, Secretary

RAYMOND H. BERRY, Chairman, Committee on Local Arrangements

Recent Tax Legislation

RAYMOND E. MANNING, Attorney at Law, District of Columbia

Recent Court Decisions—Except with Reference to the Doctrine of Implied Immunity in re Instrumentalities and Salaries

ROGER J. TRAYNOR, Professor of Law, University of California

Recent Additions to Tax Literature

ROY G. BLAKEY, Professor of Economics, University of Minnesota

Discussion

NOTE—Mimeographed copies of *Recent Court Decisions* and *Recent Tax Legislation* are available for delegates at the registration desk.

SECOND SESSION

LUNCHEON — MONDAY, OCTOBER 24, 12:30 P. M.

HOTEL STATLER — BANQUET ROOM

Address of Welcome

HON. RICHARD W. READING, Mayor of Detroit

Response

A. H. STONE, Vice-President, National Tax Association;
Chairman, Mississippi Tax Commission

THIRD SESSION

MONDAY, OCTOBER 24, 2:45 P. M.

Round Table Conferences

Three simultaneous round tables have been scheduled for this afternoon in the hope that the diversified interests of the members may find outlet in participating in one or more of the discussions. To assure the success of these round tables a number of participants have been invited to start the discussion. After they finish every one is invited to take part in the discussion.

Round Table I

Citizens' Organizations and the Problems of Government

HOTEL STATLER — GRAND BALL ROOM

Presiding Officer

NORMAN MACDONALD, Executive Secretary, Massachusetts Federation of Taxpayers Associations

Recording Secretary

HERBERT J. MILLER, President, Minneapolis Civic & Commerce Association

Participants

ABBETT PULLIAM, Director, Schenectady Bureau of Municipal Research, "Publicity Techniques for Expenditure Control"

JOE L. LONG, Executive Secretary, Iowa Taxpayers' Association, Des Moines, "How Official Cooperation in Tax Reduction Has Been Secured in Iowa"

J. M. LEONARD, Assistant Director, Detroit Bureau of Governmental Research, "Starvation Methods for Making Government Effective"

RUPERT F. ASPLUND, Director, New Mexico Taxpayers Association, Santa Fe, "Reports to Citizens' Organizations"

CARL P. HERBERT, Director, St. Paul Bureau of Municipal Research, "What We Can Do About Relief"

FRANK G. ARNOLD, President, Nebraska Taxpayers Federation, "Means of Tax Control to Promote Better Government"

FRANCIS B. ELWELL, Field Representative, New Jersey Taxpayers' Association, Trenton, "Making Housewives Think About Government"

HERBERT J. MILLER, President, Minneapolis Civic and Commerce Association, "When the Salt Has Lost Its Savor, Wherewith Shall It Be Salted?"

HORACE C. YOUNG, North Dakota Taxpayers Association, Fargo, "Effects of Federal Grants on Local Tax Rates"

HARRY MIESSE, Indiana Taxpayers' Association, Indianapolis, to be announced

Others as announced

Note: By request, because of the large number of participants and the wide interest in the subject, this round table will be divided into two sections. At this first session several papers will be presented, and time allowed for discussion as the spirit may move those present. The remainder of the formal presentations, with further discussion, will be deferred until Wednesday morning at 9:30 in the Bagley Room, under the chairmanship of Rupert F. Asplund of the New Mexico Taxpayers Association.

Round Table II

Accounting Records as Related to Income Tax Returns

HOTEL STATLER — BAGLEY ROOM

Presiding Officer

HENRY B. FERNALD, Certified Public Accountant, New York

Recording Secretary

C. L. TURNER, Certified Public Accountant, Philadelphia

The Problem

The books and accounting records of a corporation presumably are carried on a proper corporate accounting basis, appropriate for financial statements of the corporation. Income tax returns under the applicable laws, rulings or decisions may be prepared or settled on more or less arbitrary bases which may not be in accord with the generally accepted accounting standards. This presents the problem of the best methods of recording and reconciling differences between the accounts as carried for the usual corporate accounting records and statements and the accounts reflected in income tax returns and settlements, with particular consideration of differences in time when items of income or of deductions are to be accounted for, differences in basis of accounting for assets, etc. Is it possible to have one set of accounts meet the requirements for the different statements involved? Is it necessary or desirable to keep practically two sets of books—one for corporate purposes and one for tax returns? Is it practical to handle differences through special reconciliation statements to supplement the books? What records are necessary or desirable to keep track of original differences year by year and the cumulative effect on future years of differences in tax returns or audit settlements?

Participants

VICTOR H. STEMPPF, Chairman, Committee on Federal Taxation, American Institute of Accountants, New York City

JAMES S. WALLACE, Director Tax Section, General Motors Corporation, Detroit

WALTER A. COOPER, Vice Chairman, Committee on Taxation, New York State Society of Certified Public Accountants, New York City

CLYDE LA RUE, Head, Tax Department, U. S. Gypsum Company, Chicago

Round Table III

The Taxation of Car Lines

HOTEL STATLER — MICHIGAN ROOM

Presiding Officer

IRWIN ARNOVITZ, Chairman, Utah State Tax Commission

Recording Secretary

DENZEL C. CLINE, Associate Professor of Economics, Michigan State College

Topics to be Considered

Taxation of Railroad Cars Owned by Railroad Companies, As Compared with Railroad Cars Owned by Other Companies

Private Car-Line Operations in Illinois

The Gross Earnings Method of Taxing Freight Lines

Taxation of Car-Line Equipment as Subject To Personal Taxation

Loading of Car-Line Operations With State Income Taxation In Addition to State Tax On Earnings

Situs of Properties of Car Companies for Purposes of State Taxation

Taxation of Private Cars Owned by Railroads Which are Leased to a Private-Car Company

Participants

R. C. BECKETT, General Attorney, Illinois Central Railroad, Chicago

WILBUR K. BUSH, Research Associate, Illinois Tax Commission

C. C. BROWN, Commissioner, Oklahoma Tax Commission

LOUIS B. DORR, Vice President-Comptroller, Jacob Dold Packing Company, New York

GEORGE A. KELLY, Vice President, The Pullman Company, Chicago

H. J. SUTHERLAND, Tax Agent, Western Pacific Railroad Company

ARTHUR E. BRISTOL, Counsellor At Law, Chicago

JAMES W. MARTIN, Commissioner of Revenue, Kentucky

L. I. TEFFT, Tax Commissioner, Pere Marquette Railway, Detroit

FOURTH SESSION

MONDAY, OCTOBER 24, 8:00 P. M.

HOTEL STATLER — GRAND BALL ROOM

Tax Exemptions

The Limits of the Doctrine of Implied Immunity in the Light of Recent Decisions

HENRY ROTTSCHAEFER, Professor of Law, University of Minnesota

The Federal Taxation of State and Local Bonds:

The Federal Point of View

JOHN P. WENCHEL, Chief Counsel, Bureau of Internal Revenue, Washington

Effect on State and Local Governments

FREDERICK L. BIRD, Dun & Bradstreet, Inc., New York

Discussion to be led by

HENRY HART, First of Michigan Corporation, Detroit

PAUL STUDENSKI, New York University

FIFTH SESSION

TUESDAY, OCTOBER 25, 9:30 A. M.

HOTEL STATLER — GRAND BALL ROOM

Public Utility Taxation

Relation of Regulatory and Taxing Policies in the Public Utility Field

HERBERT D. SIMPSON, Professor of Public Finance, Northwestern University

Taxation or Exemption of Municipally-Owned Utilities

EUGENE E. OAKES, Professor of Economics, Yale University

The Financial Problems of the Detroit Street Railway

LENT D. UPSON, Director, Detroit Bureau of Governmental Research

Discussion to be led by

FRED R. FAIRCHILD, Professor of Political Economy, Yale University

SIXTH SESSION

TUESDAY, OCTOBER 25, 2:00 P. M.

Round Table IV

Railroad Tax Problems

HOTEL STATLER—GRAND BALL ROOM

Presiding Officer

SIMEON E. LELAND, Professor of Public Finance, University of Chicago; Chairman, Illinois Tax Commission

Recording Secretary

GERTRUDE ALEXANDER, Secretary, Illinois Tax Commission

Topics to be Considered

Alternative Use as a Valuation Factor

The Terminal States *vs.* the Bridge States

Are Commissions Justified in Adopting Minimum Values for Operating Railroads?

Use *vs.* Ownership as a Basis for Taxation

Participants

J. H. THAYER MARTIN, State Tax Commissioner, New Jersey

E. A. McCARY, Tax Commissioner, Northern Pacific Railway Company, St. Paul

W. HALL WALLACE, Chief Valuation Engineer, Mississippi Tax Commission

GEORGE W. MITCHELL, Statistician, Illinois Tax Commission

G. E. ZUBROD, Real Estate Agent, Louisville & Nashville Railroad Company, Louisville

D. H. WORRALL, Tax Agent, The Pennsylvania Railroad, Philadelphia

GEORGE G. TUNELL, Commissioner of Taxes, The Atchison, Topeka and Santa Fe Railway System, Chicago

M. M. DAUGHERTY, University of Delaware, Newark

JAMES W. MARTIN, Commissioner of Revenue, Kentucky

Round Table V

Grants-in-Aid and Sharing of State-Administered Taxes:

What to Share, How to Share, and How Much

HOTEL STATLER—BAGLEY ROOM

Presiding Officer

HAROLD D. SMITH, Budget Director, State of Michigan, Lansing

Recording Secretary

ALBERT LEPAWSKY, Executive Director, Federation of Tax Administrators, Chicago

Participants

MABEL NEWCOMER, Professor of Economics, Vassar College, Poughkeepsie

H. J. BITTERMANN, Professor of Economics, The Ohio State University

ROBERT S. FORD, Director, Bureau of Government, University of Michigan

ROY G. BLAKEY, Professor of Economics, University of Minnesota

CARL SHOUP, Assistant Professor of Business Administration, Columbia University

A. J. MAXWELL, Commissioner of Revenue, North Carolina

HAROLD GROVES, Associate Professor of Economics, University of Wisconsin

HENRY F. LONG, Commissioner of Corporations and Taxation, Massachusetts

Round Table VI

Improving Tax Collection Procedures

HOTEL STATLER—BANQUET ROOM

Presiding Officer

CARL CHATTERS, Executive Director, Municipal Finance Officers' Association, Chicago.

Recording Secretary

PAUL E. MALONE, Associate Professor of Business Administration, Miami University

Participants

ERIC ENGLUND, Bureau of Agricultural Economics, Washington

LENT D. UPSON, Director, Bureau of Governmental Research, Detroit

LEO DAY WOODWORTH, Tax Study Commission, Detroit

ALBERT E. COBO, City Treasurer, Detroit

FREDERICK L. BIRD, Director of Municipal Research, Dun & Bradstreet, Inc., New York

P. A. HERBERT, Professor of Forestry, Michigan State College

C. E. RIGHTOR, Chief Statistician, Division of Statistics of States and Cities, Washington

HAROLD L. HENDERSON, Executive Director, Minnesota Institute of Governmental Research, St. Paul

CHARLES D. ROSA, Director of Administration, Michigan State Tax Commission

ARNOLD FRYE, Attorney, New York City

SEVENTH SESSION

DINNER—TUESDAY, OCTOBER 25, 6:30 P. M.

HOTEL STATLER—GRAND BALL ROOM

MUSIC: All-City High School Banquet Orchestra, Under the Direction of Mr. Arthur H. J. Searle, Supervisor of Music, Detroit Public High School

Tax Problems of Industry—The Taxpayers' Point of View

A. H. STONE, Vice President, National Tax Association, Toastmaster

JOHN J. JACKSON, formerly General Attorney, Westinghouse Electric and Manufacturing Company, Pittsburgh

R. R. WILLIAMS, President, S. S. Kresge Company, Detroit
JAMES SHELBY THOMAS, President Chrysler Engineering
Institute

Adjourned Meeting. (Place to be announced)
— Informal —

The Government of Detroit in Moving Pictures. Prepared
under direction of Kenneth J. McCarren, Member, City
of Detroit Board of Assessors

(This movie stimulated tax collections in Detroit)

EIGHTH SESSION

WEDNESDAY, OCTOBER 26, 9:30 A.M.

I

Federal Tax Problems

HOTEL STATLER — GRAND BALL ROOM

The Taxation of Personal Holding Companies

RANDOLPH E. PAUL, Attorney-at-Law, New York

The Taxation of Corporate Holding Companies

GODFREY N. NELSON, Secretary, The New York Times,
New York

The Taxation of Intercompany Dividends

ROBERT N. MILLER, Attorney-at-Law, Washington, D.C.

Discussion to be led by

M. E. McDOWELL, Tax Department, Standard Oil Com-
pany, New York City

A. R. KAISER, Tax Agent, Sears Roebuck & Company,
Chicago

GEORGE H. FOSTER, Attorney, Department of Justice, Wash-
ington, D. C.

II

Round Table I (Continued)

Second "Heat"—Scheduled By Request

Citizens' Organizations and The Problems of Government

HOTEL STATLER — BAGLEY ROOM

Presiding Officer

RUPERT F. ASPLUND, Director, New Mexico Taxpayers
Association, Santa Fe

Reporter

HERBERT J. MILLER, Minneapolis

Participants will be those joining in the first session of this
round table on Monday afternoon, with others to be
announced

NINTH SESSION

LUNCHEON — WEDNESDAY, OCTOBER 26, 12:15 P.M.

HOTEL STATLER — MICHIGAN ROOM

Research in re Assessments

The Wayne County Assessment Survey

ALBERT E. CHAMPNEY, Director, Bureau of Taxation,
Wayne County, Michigan

Discussion

CHARLES D. ROSA, Director of Administration, Michigan
Tax Commission; former member of Wisconsin Tax
Commission

Wednesday, October 26, 2:15 P.M.

Trip to Greenfield Village

Dinner at Dearborn Inn, 6:15 P.M.

— Informal —

TENTH SESSION

WEDNESDAY, OCTOBER 26, 7:30 P.M.

DEARBORN INN, DEARBORN, MICHIGAN

Welcome to Dearborn

HON. JOHN CAREY, Mayor of Dearborn

Reciprocity and Retaliation in Insurance Taxation

K. M. WILLIAMSON, Professor of Economics, Wesleyan
University

Discussion to be led by

GEORGE B. YOUNG, Vice President, National Life Insurance
Company, Montpelier, Vermont

Report of the Committee of the National Tax Association on Allocation of Income

LEO MATTERS DORF, Chairman, New York City

Discussion to be led by

J. W. HUSTON, Director, Legal and Research Division,
Department of Finance, Illinois

A. J. OHLER, Comptroller, S. H. Kress & Co., New York
City

HENRY F. LONG, Commissioner of Corporations and Tax-
ation, Massachusetts

ELEVENTH SESSION

THURSDAY, OCTOBER 27, 9:30 A.M.

HOTEL STATLER — GRAND BALL ROOM

Trends in Taxation Outside the United States

Income Tax Reciprocity With Canada

ELDON P. KING, Special Deputy Commissioner, Bureau of
Internal Revenue, Washington, D.C.

Contrasts Between American and Canadian Tax Policies

C. FRASER ELLIOTT, Commissioner of Income Tax, Ottawa,
Canada

Significant Tax Legislation in Foreign Countries

GERHARD COLM, New School for Social Research, New
York City

Discussion to be led by

HARLEY L. LUTZ, Professor of Public Finance, Princeton
University

BRUNO R. NEUMANN, Research Department, National
Association of Manufacturers, New York City

TWELFTH SESSION

THURSDAY, OCTOBER 27, 2:00 P.M.

HOTEL STATLER—GRAND BALL ROOM

Effects of Tax Exemptions and Tax Differentials on the Location of Business

HAROLD M. GROVES, Professor of Economics, University of Wisconsin, Madison

Discussion to be led by

LEONARD P. FOX, Pennsylvania State Chamber of Commerce, Harrisburg

Report of the Committee of the National Tax Association on Federal Taxation of Corporations

R. M. HAIG, MeVickar Professor of Political Economy, Columbia University, *Chairman*

Discussion of Report of Committee on Federal Taxation of the American Bar Association

WILLIAM A. SUTHERLAND, Attorney, Atlanta

General Discussion

THIRTEENTH SESSION

THURSDAY, OCTOBER 27, 7:00 P.M.

Banquet in Honor of Old Timers

HOTEL STATLER—GRAND BALL ROOM

Selection of old-time popular songs for each decade from 1860 to date, led by Mr. Fowler Smith, Director of Music Education, Detroit Public Schools, accompanied by Miss Gertrude Fleming, Supervising Instructor of Music, Detroit Elementary Schools

General Topic for Discussion—Trends in Taxation

FRED R. FAIRCHILD, Yale University, former President of National Tax Association

HON. PHILIP ZOERCHER, Indiana, former president National Tax Association

HON. JOHN J. MERRILL, New York State Tax Commissioner

HON. A. J. MAXWELL, Revenue Commissioner of North Carolina

Communications from former presidents of the Association and "Old Timers" unable to be present

Recognition of "Old Timers" present

Presidential Address

SIMMON E. LELAND, President, National Tax Association

Annual Meeting of the National Tax Association

FOURTEENTH SESSION

FRIDAY, OCTOBER 28, 9:30 A.M.

HOTEL STATLER—BAGLEY ROOM

Inheritance and Gift Taxes

State Gift Taxes

LOWELL HARRISS, Instructor in Economics, Columbia University, New York

The Effects of the Federal Estate Tax Credit on State Finances

C. H. MORRISSETT, State Tax Commissioner, Virginia

Report of the Committee of the National Tax Association on Double Domicile in Inheritance Taxation

FARWELL KNAPP, Attorney-at-Law, Connecticut, *Chairman*

Discussion to be led by

DUDLEY W. ORR, New Hampshire State Tax Commission

FRANKLIN S. EDMONDS, Attorney-at-Law, Philadelphia

Report of Resolutions Committee

FIFTEENTH SESSION

FRIDAY, OCTOBER 28, 2:30 P.M.

HOTEL STATLER—BAGLEY ROOM

Public Policies in re Taxation

Constructive Economy in Government

WILLIS T. HALL, Manager, Industrial Department, Detroit Board of Commerce

Public Expenditures and Taxable Capacity

J. V. GIBLIN, The Alexander Publishing Company, Inc., New York City

Report of the Committee of the National Tax Association on Tax Limitations and Homestead Exemptions

RAYMOND D. THOMAS, Oklahoma, *Chairman*

Report of the Committee of the National Tax Association on Capital Gains

ERIC L. KOHLER, Comptroller, Tennessee Valley Authority, *Chairman*

Discussion

SIXTEENTH SESSION

FRIDAY, OCTOBER 28, 8:00 P.M.

HOTEL STATLER—GRAND BALL ROOM

Broader Aspects of Fiscal Policy

The Cost of Relief: State and Local

WILLIAM H. STAUFFER, Commissioner of Public Welfare, Commonwealth of Virginia

Discussion to be led by

CARL P. HERBERT, Director, St. Paul Bureau of Municipal Research

Report of the Committee of the National Tax Association on Social Security Legislation

J. ROY BLOUGH, Treasury Department, Washington, D.C., *Chairman*

Discussion

Action on Report of Resolutions Committee

Miscellaneous Matters

Adjournment

COMMITTEES OF THE NATIONAL TAX ASSOCIATION

Double Domicile in Inheritance Taxation

FARWELL KNAPP, <i>Chairman</i>	Connecticut
SETH T. COLE	New York
WILLIAM D. KELLY	New Jersey
W. H. H. GENTRY	California
ZECHARIAH CHAFFEE, JR.	Massachusetts
LINN L. REIST	Pennsylvania
JAMES W. MARTIN	Kentucky
T. LUDLOW CHRYSTIE	New York
RAYMOND M. REMICK	Pennsylvania
JAMES L. SAYLER	Illinois

Homestead Exemptions

RAYMOND D. THOMAS, <i>Chairman</i>	Oklahoma
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JENS P. JENSEN	Kansas
ALFRED H. STONE	Mississippi
MELVIN B. MCPHERSON	Michigan
DON C. SOWERS	Colorado
J. A. SCOTT	Minnesota
R. W. NELSON	Iowa
ERIC ENGLUND	District of Columbia
LENT D. UPSON	Michigan
GEORGE G. TUNELL	Illinois
T. LEVRON HOWARD	Tennessee

Social Security Legislation

J. ROY BLOUGH, <i>Chairman</i>	District of Columbia
CHAS. W. GERSTENBERG	New York
CLARENCE HEER	North Carolina
HARLEY L. LUTZ	New Jersey
A. J. MAXWELL	North Carolina
J. W. OLIVER	New York
HAROLD N. GRAVES	District of Columbia
ROGER F. EVANS	Pennsylvania
WILLIAM H. HABER	Michigan
H. C. GRETZ	New York
WALTER D. FULLER	Pennsylvania
ROBERT W. GAYLORD	Illinois
EWAN CLAGUE	District of Columbia

Allocation of Income

LEO MATTERS DORF, <i>Chairman</i>	New York
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HENRY F. LONG	Massachusetts
W. R. BRADLEY	South Carolina
CARL S. LAMB	Pennsylvania
ARTHUR F. POTTER	Connecticut
E. M. ELKIN	Pennsylvania
JOHN J. MERRILL	New York
C. B. ALLYN	Illinois
THOMAS C. LAVERY	Ohio
HENRY ROTTSCHAEFER	Minnesota
EDWARD R. LEWIS	Illinois

Federal Taxation of Corporations

ROBERT MURRAY HAIG, <i>Chairman</i>	New York
FRANKLIN S. EDMONDS	Pennsylvania
MARK GRAVES	New York
ARTHUR H. KENT	California
M. SLADE KENRICK	New York
ARTHUR ANDERSEN	Illinois
THOMAS REED POWELL	Massachusetts
FRANK E. SEIDMAN	Michigan

GODFREY N. NELSON
GERHARD COLM
WILLIAM A. SUTHERLAND
R. C. BECKETT

New York
New York
Georgia
Illinois

Taxation of Capital Gains

ERIC L. KOHLER, <i>Chairman</i>	Tennessee
RANDOLPH E. PAUL	New York
GEORGE E. CLEARY	New York
ROY C. OSGOOD	Illinois
MABEL NEWCOMER	New York
CARL S. SHOUP	New York
ROGER J. TRAYNOR	California
ROBERT C. BROWN	Indiana
HERBERT D. SIMPSON	Illinois
A. H. LITTLETON	Illinois
MARTIN SAXE	New York

Program Committee, 1938

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R. WAYNE NEWTON
W. G. QUERY

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J. ARTHUR BOICE, Attorney, New York Central Railroad, Lansing
GEORGE E. BRAND, President, State Bar of Michigan
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JOHN DANHOFF, General Counsel, Michigan Central Railroad, Detroit
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HUGH J. FERRY, Secretary and Treasurer, Packard Motor Car Company, Detroit
CHARLES T. FISHER, Jr., President, National Bank of Detroit
RAYMOND FOHEY, Secretary, Chrysler Corporation, Detroit
JOHN P. FRASER, President, Detroit Street Railway Commission
G. OLIVER FRICK, Executive Secretary, Business Property Association
HARVEY FRUEHAUF, President, Fruehauf Trailer Company, Detroit
JOHN A. FRY, President, Detroit-Michigan Stove Company
EDWARD R. GRACE, Chairman, Grace and Bement, Inc., Advertising Counsellors
FRANK L. HALL, Michigan Bell Telephone Company
WILLIS H. HALL, Manager, Industrial Department, Detroit Board of Commerce
CARLOS J. JOLLY, General Attorney, General Motors Corporation, Detroit
DON S. KISKADDEN, Building Owners & Managers Association
ARTHUR J. LACY, Attorney, Anderson, Wilcox, Lacy & Lawson
JOHN R. LANG, Attorney, Ford Motor Company, Dearborn
J. S. LILLIE, Land and Tax Agent, Grand Trunk Railroad, Detroit
JOHN L. LOVETT, General Manager, Michigan Manufacturers Association
WILLIAM P. LOVETT, Detroit Citizens League
CHESTER M. MARTIN, Detroit, Michigan
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 T. MELVILLE RINEHART, President, Hi Speed Oil Company
 HARRY H. SANGER, President, Manufacturers National Bank
 HAROLD SCOTT, C.P.A., Haskins & Sells, Detroit
 TAYLOR SEEGER, C.P.A., Ernst & Ernst, Detroit
 BEN O. SHEPHERD, Ex-President, Detroit Bar Association
 C. FREDERIC STANTON, Attorney, 1023 Penobscot Building, Detroit
 L. I. TEFFT, Tax Commissioner, Pere Marquette Railway Co., Detroit
 CARL TUTTLE, Treasurer, S. S. Kresge Company, Detroit
 LENT D. UPSON, Director, Detroit Bureau of Governmental Research
 PAUL WEADOCK, President, Detroit Bar Association
 PAUL D. WILLIAMS, C.P.A., Arthur Andersen & Co., Detroit
 MERLE YOCKEY, C.P.A., Lybrand, Ross Bros. & Montgomery, Detroit

Honorary Committee

HONORABLE FRANK MURPHY, Governor, State of Michigan
 HONORABLE ARTHUR H. VANDENBERG, United States Senator
 HONORABLE PRENTISS M. BROWN, United States Senator
 HONORABLE RICHARD W. READING, Mayor, City of Detroit
 HONORABLE GILES KAVANAGH, Collector of Internal Revenue, Detroit
 ALBERT E. COBO, Treasurer, City of Detroit
 JOHN N. FEGAN, Chairman, State Tax Commission
 MELVILLE B. MCPHERSON, Member, State Tax Commission
 JOHN W. LIBCKE, Member, State Tax Commission
 DRAPER ALLEN, Managing Director, State Board of Tax Administration
 RAYMOND J. KELLY, Corporation Counsel, City of Detroit
 JOSEPH A. SCHULTE, President, City of Detroit Board of Assessors
 KENNETH J. MCCARREN, Member, City of Detroit Board of Assessors
 GEORGE J. FINN, Member, City of Detroit Board of Assessors
 JAMES P. KEARNEY, Member, City of Detroit Board of Assessors
 FRANK CODY, President, Wayne University
 ALBERT E. CHAMPNEY, Director, Wayne County Bureau of Taxation
 CHARLES D. ROSA, Director of Administration, Michigan Tax Commission
 HAROLD D. SMITH, Budget Director, State of Michigan
 LEO DAY WOODWORTH, Secretary, Michigan Tax Study Commission

Publicity Committee

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 LEO FITZPATRICK, Radio Station WJR
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 JAMES HOPKINS, Radio Station WJBK
 GORDON CASTLE, Radio Station CKLW

Women's Committee

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 MRS. J. ARTHUR BOICE, Lansing
 MRS. JAMES BOOTH, President, Colony Club, Detroit
 MRS. CHARLES E. BOYD, Detroit
 MRS. W. H. BUCKINGHAM, Omaha, Nebraska
 MISS JANE COUZENS, Michigan Central Railroad, Detroit
 MRS. FRANKLIN S. EDMONDS, Philadelphia, Pennsylvania

MRS. HOMER FERGUSON, Detroit
 MRS. EARL WARNER, President, State Federation of Women's Clubs, Detroit
 MRS. HENRY F. LONG, Boston, Massachusetts
 MRS. MELVILLE B. MCPHERSON, Lowell, Michigan
 MISS ANNE CAMPBELL, Detroit News Poet
 MRS. FRED M. THRUN, Legal Adviser, State Department of Public Instruction, Lansing
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 MRS. PHILIP ZOERCHER, Indianapolis, Indiana
 MRS. RALPH W. BARBIER, Detroit
 MRS. R. WAYNE NEWTON, Detroit

Committee on Exhibits

LENT D. UPSON, *Chairman*, Director, Detroit Bureau of Governmental Research
 KENNETH J. MCCARREN, President, Detroit Board of Assessors
 JOHN W. LIBCKE, Michigan State Tax Commission
 ALBERT E. CHAMPNEY, Director, Wayne County (Michigan) Tax Counsel

Committee on Banquet for Old Timers

CHARLES J. TOBIN, *Chairman*, Attorney, Albany, New York
 J. A. BOICE, Tax Agent, New York Central System, Lansing
 W. G. QUERY, Chairman, South Carolina Tax Commission

ENTERTAINMENT PROGRAM FOR LADIES

SUNDAY NIGHT, OCTOBER 23—Informal mixer, Hotel Statler, for all who arrive early

MONDAY NIGHT, OCTOBER 24—Theatre party

TUESDAY, OCTOBER 25—Noonday luncheon at Devon Gables, Bloomfield Hills, or Bloomfield Hills Country Club, followed by tour of Bloomfield Hills. (Foliage should be at its best at this time.) Tour of Cranbrook, including the Kingswood School for Girls and the Cranbrook School for Boys; if permission can be obtained, a tour of the Booth gardens, and, if arrangements can be made, several selections on the Carillon while the guests are visiting Cranbrook
 Return to Detroit about six o'clock

WEDNESDAY, OCTOBER 26—Tour—Ford museum and Greenfield Village, with "get-together" dinner in evening at Dearborn Inn. Rooms will be provided for their use prior to dinner. Special entertainment during dinner, to be announced later. General Session to follow dinner.
 Return to Statler Hotel

THURSDAY, OCTOBER 27—Luncheon at either Grosse Pointe Yacht Club or Detroit Yacht Club, followed by tour of residential section of Grosse Pointe and tour of Belle Isle, returning in ample time to attend Old-Timers' banquet in evening

FRIDAY, OCTOBER 28—Individual trips through any automobile plant. Trip to Windsor and any special trips desired, such as the Detroit Institute of Arts, Detroit Public Library, revisit Greenfield Village, or anything else any one wants to do
 General stop tours will be arranged for those attending the Conference who might desire to visit any automobile plants in Detroit
 Likewise arrangements will be made to secure guest cards for those desiring to play golf

SATURDAY, OCTOBER 29—Arrangements will be made to obtain tickets for those desiring to attend the Michigan-Illinois football game, at Ann Arbor, Michigan, Saturday afternoon

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Incorporated 1930

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