1935

Early Correspondence National Tax Association, November 1935 to August 1941

Roger J. Traynor

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Mr. Justice Robert J. Traynor  
State Supreme Court  
Sacramento  
California  

Dear Mr. Justice Traynor:

The program committee of the annual conference of the National Tax Association, which is to be held in St. Paul October 13-16, invites you to act as chairman of the session on "Recent Supreme Court and Other Court Decisions," which is scheduled for 2:30 p.m. Monday, October 13.

As now planned, "The Taxing Power of the States As Affected By the Commerce Clause and Due Process Clause of the 14th Amendment" will be discussed by Walter F. Dodd of Chicago.

"Recent Decisions in the Field of Federal Income Taxation" will be discussed by Mr. Randolph Paul of New York City.

"Important State Court Decisions" will be discussed by Professor Henry Rottschaefer of the University of Minnesota Law School.

The Buck Resolution will be discussed by Mr. Joseph M. Mesnig, Tax Commissioner of New York.

It is customary to ask speakers that deliver the main papers on what are called the main sessions to summarize what they have to say so they can deliver it within twenty minutes or less. It is hoped that there will be time after the main papers for a general discussion from the floor.

Enclosed is an outline of the tentative program for the conference. A fuller and more nearly complete (though still incomplete) copy of the program may be found in the June issue of the Bulletin of the National Tax Association.

We hope that we may receive your acceptance at your earliest convenience. We think we have a good program and quite a number of unusually good speakers at the various sessions of the conference.

Very truly yours,

Roy, G. Blakey, Chairman  
Program Committee, N.T.A.
August 23, 1941

Mr. Roy G. Blakey
University of Minnesota
School of Business Administration
Minneapolis, Minn.

Dear Mr. Blakey:

I regret that I shall be unable to leave California at the time of the annual conference of the National Tax Association to be held in St. Paul on October 13-16 and therefore cannot accept your kind invitation to act as chairman of the session of "Recent Supreme Court and Other Court Decisions".

With every good wish for a most successful conference, I am,

Sincerely,

RJT: JL
October 13, 1941

President A. J. Maxwell
National Tax Association
Lowry Hotel
Saint Paul, Minnesota

Dear President Maxwell:

I am very sorry that an unusual number of difficult opinions that I must get out in October and a particularly heavy pressure of petitions prevented the fulfillment of my hopes of attending the St. Paul meeting of the Association. I very much appreciate your thoughtfulness in asking me to the dinner you had planned for Sunday and am particularly sorry to have missed this opportunity to chat with Mrs. Maxwell and you.

I am sure that this conference is proving to be one of the very best in the Association's history and I send you every good wish for its great success.

Sincerely,
Judge Roger J. Traynor,
Supreme Court,
Berkeley, California

Dear Judge Traynor:

I am, of course, anticipating with pleasure seeing you at the St. Paul Conference. Mrs. Maxwell and I plan to get into St. Paul Saturday evening for a day's rest ahead of the Conference, and we are hoping to have the officers of the Association and a few friends join us at dinner at the convention hotel Sunday evening. If you find it convenient to reach St. Paul by that time we will be very much pleased to have you join us. I suggest that you get in touch with our room at the hotel and come by for a coca cola before dinner. We will be very much pleased if you can do this.

Cordially yours,

[Signature]

AJM-McN
January 11, 1941.

W. G. Query Esquire
National Tax Association
Columbia, South Carolina

Dear Mr. Query:

Upon my return from Los Angeles I found your letter of January 7th and I am enclosing the form as you request. I can only share the regret that everyone in the Association must feel at your resignation from the office which you have distinguished for so many years and which has come to be identified with you. It is cheering to learn, however, that your recovery is advancing so rapidly that you plan to be at the St. Paul conference in the fall. In this way, and I am sure in many others, the Association will continue to have the benefit of your wisdom and experience.

Sincerely yours,

RJT; MET
To the Members of the
Executive Committee of the
National Tax Association.

Gentlemen:

As you probably know, it was stated at the annual meeting in New York in September that I had found it necessary to resign the office of secretary. I was unable to attend the meeting and explain the situation and it was, naturally, difficult for the nominations committee to know just what could or should be done. In the emergency, Simeon E. Leland, who also was not present, was asked, by wire, if he would take over the secretaryship and he wired his consent.

At the annual business meeting, however, in the kindly spirit of hopefulness that I might find it possible to continue, I was re-elected as secretary, with the understanding that if I found it necessary to resign later my place could be filled by the executive committee.

In the period since the meeting I have been unable to change my view and feel that I must follow the course outlined above. I have, however, felt able to postpone my resignation in order to clear up pending matters and make it easier for my successor to take charge.

Meanwhile, some of the members of the executive committee have carefully considered the situation and have communicated with Mr. Leland. They find him still entirely willing to go through with his commitment, but in view of his exacting duties at the University of Chicago, and of some new work he is just undertaking, they have been reluctant to ask him to do so, if someone could be found who could take over the work, with less personal sacrifice. Fortunately, it has been possible to secure such a person. Mr. Raymond E. Manning, who has, for some time, assisted in the department of decisions and rulings of our monthly Bulletin, and who has peculiar qualifications for the work as secretary, has indicated his willingness to take over the work and has expressed his decided interest in it.

Article 5, paragraph 3, of the by-laws empower the executive committee "in the interval between meetings of the association, to do all acts and perform all functions which the association itself might do or perform, except that it shall not have power to amend the certificate of incorporation or the by-laws."
Article 5, Section 1, paragraph 1, reads "By order of the president, propositions may be submitted to the members of the executive committee, to be voted upon by mail ballot, with the same force and effect as if voted upon in meetings of the committee."

Therefore, by order of the president, I as secretary, request that you advise me promptly of your vote for or against the election of Raymond E. Manning as secretary to fill the vacancy, to serve until the next annual meeting and until his successor is chosen, his term to begin upon the acceptance of my resignation, which I hereby request be as of February 1, 1941. You are, therefore, also requested to vote your acceptance of my resignation as of that date. It is to be understood that Mr. Manning will have all of the powers and duties which have heretofore been exercised by me.

Needless for me to say that I have enjoyed my work as secretary and my close fellowship with not only the members of the executive committee but the membership as a whole. I want to assure you that my interest in the work of the organization will continue.

I am rapidly recovering from my illness and hope to see each of you at the conference in St. Paul next October.

Yours sincerely,

W. G. Quay, Secretary,
NATIONAL TAX ASSOCIATION.
August 21, 1940

Mr. W. G. Query, Secretary
National Tax Association
Columbia, South Carolina

Dear Mr. Query:

I have your letter of August 15 with regard to the meeting of the Executive Committee of the National Tax Association on September 9. Much as I should like to, I shall not be able to attend the conference this year because of the new duties I have assumed by virtue of my recent appointment to the California Supreme Court. Will you convey my regret and my regards to the other members of the committee?

Sincerely yours,

Roger J. Traynor

RJT:AW
Columbia, South Carolina,
August 15, 1940.

To the Members of the Executive Committee
of the National Tax Association.

Gentlemen:

President Gerstenberg has directed me
to call a meeting of the Executive Committee of the
National Tax Association for Monday evening, September
9th, at 7:30 o'clock in my suite at the Pennsylvania
Hotel. The suite number will be posted on the bulletin
board and an announcement will also be made on Monday
during the morning and afternoon sessions of the con-
ference.

I trust that you are planning to attend
the conference and that you will be present at the
executive committee meeting.

With my kind personal regards, I am

Yours sincerely,

W. Q. Query

W. Q. Query, Secretary,
NATIONAL TAX ASSOCIATION.
AIR MAIL

Roger J. Traynor, Esq.,
University of California,
Berkeley, California

My dear Roger:

(P.S.)

I learned from our Mr. McDonald that Governor Olsen has appointed you to the Supreme Court, and indicated that since there had been a previous appointment with a rejection by the confirming legislature, the question could not be said to be certain. I am sure, however, that there will be no question in your case for certainly on every ground California would honor itself by honoring you. All power to you! It certainly gave me a great deal of pleasure to think that another of my friends has been elevated to a high position.

Are you planning to come to New York? If so, I want you to preside over the session devoted to Court Decisions. I think I have kept you advised and that you know that we now expect: Magill, (who has already sent in his material and tells me that he plans to use it as a law review article for the Chicago Law Review), Powell, (most of his article will probably be what has already appeared in the Harvard Law Review), and Rodell of Yale - a true galaxy.

Let me know as soon as you can for the program is already in type and I shall have to substitute somebody else's name for yours if you are not planning to be here.

Very sincerely,

[Signature]

August 11, 1940.
July 22, 1940

Thomas Reed Powell, Esq.
School of Law
University of Colorado
Boulder, Colorado

My dear Mr. Powell:

Fred Rodell of Yale is your colleague with Magill. He promises to take all the cases on the 14th Amendment and the three Power of Appointment cases, and takes the sensible view that your treatment is quite likely to be sufficiently different to make possible duplication in material from the standpoint of audience interest.

Very sincerely,

(Signed) Charles W. Gerstenberg

CWS/h
UNIVERSITY OF CALIFORNIA
August 17, 1940

Mr. Charles W. Gerstenberg,
President, National Tax Association,
Prentice-Hall, Inc.,
70 Fifth Avenue,
New York, New York.

Dear Charles:

There is nothing I value more than the regard of the men with whom I have worked in the National Tax Association and I was very happy to receive your good wishes regarding my appointment which has since been confirmed.

It's splendid to have gotten Rodel on the same program with Magill and Powell and it would certainly be a memorable experience to listen in on all three of them. I was deeply touched by your doing me the honor of inviting me to preside at this session and if there were any possible way of getting away at that time I should certainly accept. I have had to make so swift a transition, however, from the old work to the new that I shall not be able to leave California for some time to come.

With all good wishes for the best of conferences.

Sincerely,

Roger J. Traynor
Washington, D. C.,
June 24, 1940.

Charles W. Gerstenberg, Esq.,
President, National Tax Association,
Prentice-Hall, Inc.,
70 Fifth Avenue,
New York, New York.

Dear Charlie:

I have just received a letter from Powell and was glad to learn that he was willing to take all of the State tax cases except to Sup. Ct. 39, 211, and 635. If he can be persuaded to add these three our problem has an ideal solution.

He suggested that I take the three cases mentioned, believing that I was giving the paper on the Federal cases. Because the burden of presenting the Federal cases is so heavy this year I doubt whether Magill would be willing to add them to his list. I suggest that you try persuading Powell to cover them, even though his discussion of them were very brief, before approaching Magill. If Powell is unwilling and Magill refuses as I believe he will considering that he already has a disproportionate number of cases, many of them tough ones, I suggest that the three cases be left out altogether.

With Powell's agreeing already to take some additional cases there would not be enough left to make a reasonable balance for three papers. A fair distribution of work could only be made by a splitting of subject-matter, i.e., taking some cases from Magill and some from Powell and I think that very inadvisable not only because of the overlapping of subject-matter but because the time is late for the exchange of correspondence that would be necessary between Powell, Magill and a third man.

With all good wishes.

Sincerely,

Roger J. Traynor.
June 24, 1940.

Professor Roger J. Traynor,
Hotel Harrington
11th, 12th and E Streets, N. W.,
Washington, D. C.

My dear Roger:

I enclose a letter I just sent to Powell. I hope it clears the matter up.

If you are getting into New York City before you leave for the West, please do come in and have lunch or dinner with me.

Very sincerely,

President.
June 24, 1940.

Professor T. R. Powell,
Law School of Harvard University
Cambridge, Massachusetts.

My dear Mr. Powell:

Do I understand your letter of June 19 correctly?

If you took the seven cases that you list under "Fourteenth Amendment Alone" and the three cases that you list under "Fourteenth Amendment and Commerce Clause Together" is it true that we would cover all of the tax cases, the Federal cases which are to go to Magill and several on Power of Appointment and Inheritance Taxes that you refer to in your letter, and which I presume you mean should also go to Magill since Magill and not Traynor is covering the Federal cases?

If that is true then perhaps it would be better to divide the cases this way: Let Magill hold on to his Federal cases alone; you take all of the other cases except the several cases on Power of Appointment and Inheritance Taxes, and those I will have some other person take, such as Chrystie or one of the younger men such as Lowndes or Brown.

Very sincerely,

[Signature]

President.

Copy: Professor Roger J. Traynor
Hotel Harrington
11th, 12th and E Streets, N. W.,
Washington, D. C.
Charles W. Gerstenberg, Esq.,
Prentice-Hall, Inc., 70 Fifth Avenue,
New York, N. Y.

Dear Mr. Gerstenberg:

I did not know until you wrote that Maguire was going to back out. I was just about to write him to ask how we should divide the state tax cases that involve both commerce clause and Fourteenth Amendment in intermingled fashion.

Instead, I suggest that I write Roger Traynor telling how we can divide the few state cases. Those on power of appointment and inheritance taxes I think should naturally go to him, and there will be just three or four more for me. Traynor has the heavy job with the federal tax cases, and it would not be particularly heavy if I took all the state cases.

I enclose a list of the state cases which do not involve the commerce clause, the cases that involve both commerce clause and due process, and the cases that involve the commerce clause alone.

I am also sending four reprints of my Berwind-White article to you.

Very sincerely yours,

(Signed) T. R. Powell

TRP; JR
Enclosure.

COPY
Dear Roger:

I just learned from Gerstenberg that Jack Maguire has backed out of writing on state taxation for the next meeting of the National Tax Association.

I enclose a copy of the letter I have sent to Gerstenberg, together with a classified list of the state cases.

I suggest that you take the cases in 60 Sup. Ct. 39, 211, and 635. They ought to fit into your cases on federal taxation.

I will take the others on the list, though you can touch upon such as you please.

I am leaving soon for Westport, New York, and then will be in the Law School at Boulder, Colorado, from July 23 on for five weeks.

With best wishes,

Very sincerely yours,

Roger J. Traynor, Esq.

Enclosures
June 19, 1940

Charles W. Gerstenberg, Esq.
Prentice-Hall, Inc., 70 Fifth Avenue
New York, N. Y.

Dear Mr. Gerstenberg:

I did not know until you wrote that Maguire was going to back out. I was just about to write him to ask how we should divide the state tax cases that involve both commerce clause and Fourteenth Amendment in intermingled fashion.

Instead, I suggest that I write Roger Traynor telling how we can divide the few state cases. Those on power of appointment and inheritance taxes I think should naturally go to him, and there will be just three or four more for me. Traynor has the heavy job with the federal tax cases, and it would not be particularly heavy if I took all the state cases.

I enclose a list of the state cases which do not involve the commerce clause, the cases that involve both commerce clause and due process, and the cases that involve the commerce clause alone.

I am also sending four reprints of my Berwind-White article to you.

Very sincerely yours,

TRP:JR
Enclosure
June 18, 1940

Professor T. R. Powell,
Law School of Harvard University
Cambridge, Mass.

My dear Mr. Powell:

Yours is a capital idea. Send the names of the cases. Everybody who has any right to discuss your paper should have already read the Harvard Law Review article, as I have.

However, send the reprints directly to me and I will send them to the discussors, for I know they will feel happy to have the smaller reprints to read again just before they come to New York.

I am dreadfully sorry that Maguire feels that he can't carry on. I wonder if you have any influence with him. Isn't there some assistant who could be entrusted with the paper subject to a preliminary conference and final check over it by Maguire? We will get somebody to read it who can do justice to its importance. I have already put the matter in the hands of Roger Traynor, but I know he will feel relieved if he is not called upon to make good his guarantee.

With all good wishes,

Sincerely yours,

[Signature]

President.

CG/8

Copy for Professor Roger J. Traynor
University of California
Berkeley, California
June 17, 1940

Charles W. Gerstenberg, Esq.
Prentice-Hall, Inc.,
70 Fifth Avenue
New York, N. Y.

My dear Mr. Gerstenberg:

I fear that on account of my summer plans it will be impossible for me to get a manuscript in your hands before September first.

There are only about ten cases to discuss. I could draft a list of those for you, and I can send to any one who is to comment on my paper a reprint of a recent article in the Harvard Law Review on the Berwind-White case. This should give them enough material on which to base criticisms and prognostications.

I shall be here for a week longer and should be glad to know whether to send reprints to you or to those who are to discuss my paper.

Yours very sincerely,

(Signed) T. R. Powell.
June 17, 1940.

Professor Roger J. Traynor,
University of California,
Berkeley, California.

My dear Roger:

I just received the enclosed letter from Professor Maguire.

In order to save time I am writing you directly instead of having the Program Committee do it.

Please advise me what can be done.

Very sincerely,

[Signature]

President.

CWG/k
Enc.
June 14, 1940

Charles W. Gerstenberg, Esq., President,
National Tax Association,
Prentice-Hall, Inc.,
New York City, N. Y.

Dear Mr. Gerstenberg:

Your letter of June 13, 1940, informing me that the Conference of the National Tax Association will be held September 9-12, 1940, is a complete surprise to me.

I am just leaving for the University of Colorado, where I shall teach this summer, and have shipped ahead by express the correspondence about your meeting which I had with Professor Traynor. I am positive that Professor Traynor told me the meeting would be held in October. I would not have accepted a September date, and cannot fill one. During September I must attend a long conference connected with work on the Code of Evidence for the American Law Institute. Both before and after this conference my days until nearly the end of the month will be fully occupied with Administrative Board duties for the Harvard Law School. I had planned to do a little preliminary work on the paper in Boulder but to complete the heavy part of the job in the Harvard Law School library by working at night and on Sundays after September 15th. Consequently I have no choice but to withdraw from the program. I am exceedingly sorry that this misunderstanding arose, but do not think it has been my fault.

Sincerely,

(Signed John M. Maguire.)
June 14, 1940.

Professor Roger J. Traynor,
University of California,
School of Jurisprudence,
Berkeley, California.

Dear Roger:

The enclosed letter to Mr. Gerstenberg speaks for itself.

I am frightfully sorry about the mix-up.

My commitments in the West are so arranged as to take up practically all my time until the end of August, and these commitments cannot now be rearranged.

Incidentally, Mr. Gerstenberg gives me a title for my paper which is different from anything I agreed to do. I made no undertaking to deal with intergovernmental relations.

Sincerely,

John M. Magnire

Enclosure.

Does this put you back on the program?

(Don't you do it!)

N. B. L.
June 14, 1940.

Charles W. Gerstenberg, Esq., President,
National Tax Association,
Prentice-Hall, Inc.,
New York City, N.Y.

Dear Mr. Gerstenberg:

Your letter of June 13, 1940, informing me that the Conference of the National Tax Association will be held September 9-12, 1940, is a complete surprise to me. I am just leaving for the University of Colorado, where I shall teach this summer, and have shipped ahead by express the correspondence about your meeting which I had with Professor Traynor. I am positive that Professor Traynor told me the meeting would be held in October. I would not have accepted a September date, and cannot fill one. During September I must attend a long conference connected with work on the Code of Evidence for the American Law Institute. Both before and after this conference my days until nearly the end of the month will be fully occupied with Administrative Board duties for the Harvard Law School. I had planned to do a little preliminary work on the paper in Boulder but to complete the heavy part of the job in the Harvard Law School library by working at night and on Sundays after September 15th. Consequently I have no choice but to withdraw from the program. I am exceedingly sorry that this misunderstanding arose, but do not think it has been my fault.

Sincerely,

JOHN M. MAGUIRE
May 13, 1940

Professor John M. Maguire
Harvard Law School
Cambridge, Massachusetts

Dear Jack:

Of course you know by now that Powell has agreed to present the paper on the commerce clause decisions. In view of the proximity of Cambridge to New York, it seemed to me too good an opportunity for the Association to miss, and I therefore wrote Gerstenberg early in April urging him to try to get Powell if he could. You and Powell will have the advantage of getting together easily with regard to any overlapping of the due process and interstate commerce decisions.

With all good wishes,

Sincerely,

Roger J. Traynor
May 13, 1940

Professor Roswell Magill
Law School, Columbia University
New York City, New York

Dear Roswell:

Early in April I wrote Gerstenberg in the hope that he could secure Powell for the commerce clause decisions, for it seemed to me too good a chance for the Association to miss, in view of the proximity of Cambridge to New York. I think it is great good luck that the Association has succeeded in enlisting Powell, and with you and Maguire also on the job the session on court decisions should be the high light of the Conference.

With all good wishes,

Sincerely,

Roger J. Traynor
April 13, 1940

Dr. Roger J. Traynor,
University of California,
Berkeley, California.

My dear Roger:

I have a letter from Powell saying that he will write the Interstate Commerce decisions part of our Court Decisions program.

What do you think I ought to do about overlapping and at the same time saving any of the three writers the unnecessary work of doing decisions that somebody else is doing? Or should we just forget the whole thing and let each man do his job as he thinks is best?

Very sincerely,

[Signature]
President.

CWG/k
May 13, 1940

Mr. Charles W. Gerstenberg  
President, National Tax Association  
Prentice-Hall Inc.  
New York City, New York

Dear Charles:

I think you are to be congratulated in securing Powell for the interstate commerce decisions. His appearance on any program is always an event and you certainly have an all star program with Magill and Maguire also on the lists.

I don't imagine there will be any problem of overlapping. It could only arise in Powell's and Maguire's paper and as they are both at Harvard they easily anticipate that and divide the field between them.

Sincerely,

Roger J. Traynor
Dr. Roger J. Traynor,
University of California
Berkeley, California.

My dear Roger:

I read your letter to the Program Committee when we met today and they asked me to write you saying that it would be all right to get Powell, with the understanding that if Powell did not agree or could not take the paper they were relying upon you.

They feel that a paper from the Coast has some advantages, and a paper from you has great advantages. You have been so kind, however, in preparing papers for the last several years that they felt they ought to make the attempt with Powell, as you suggest.

I am therefore writing him today and will let you know what answer I get.

Very sincerely,

[Signature]
April 8, 1940

Mr. Charles W. Gerstenberg
President, National Tax Association
Prentice-Hall, Inc.
New York City, New York

Dear Charles:

The more I think of it the more it seems to me that Professor Thomas Reed Powell of the Harvard Law School is the most logical man in the country to give the paper on the Supreme Court cases relating to the Commerce Clause. The decisions this year are revolutionary in effect, Powell has speculated on the decisions in this field year by year with such acumen that Justice Holmes referred to him as the greatest commentator on the Commerce Clause. Whenever he has appeared before the Association in the past he has held his audience spellbound. There might be a good chance of our securing him this year because of the proximity of Cambridge and New York.

If you would undertake to write to Powell and he were to consent to give the paper on the commerce clause cases you would have a brilliant combination in Magill, Maguire and Powell. For my own part I would be greatly relieved to relinquish the load of preparing a paper on court decisions this year for it entails so much preparation that I could only go on with it by slighting a number of long standing commitments for the next few months. I should greatly appreciate it therefore if you would go ahead and write to Powell and let me know the results.

Sincerely,

Roger J. Traynor

RJT:C
March 6, 1940

Professor John M. Maguire
Harvard Law School
Cambridge, Massachusetts

Dear Jack:

I am very glad that you are going to be able to take on one section of the trilogy. I envy you the short distance from Cambridge to New York, for I always have misgivings about the time involved in a transcontinental journey. I imagine that Harvard will undertake to pay your expenses, since you are in a sense its representative at the conference. Both the University here and the State Board of Equalization have done so at different occasions in the past on my account, and while there is no tangible return to them they seem to value the very serious work of the conference as well as the exchange of ideas it affords for men from different sections of the country.

I suppose the boundary line between our sections will fluctuate somewhat as the Supreme Court's term develops. Some cases will be quite easily identified but others, like the Ford Motor Case, could appropriately be discussed under both due process and interstate commerce headings. We shall have to put the picture puzzle together as the pieces are given to us by the Court, and it may be that in the end we can allocate most of them to their position and discuss from different angles any which refuse rigid classification.

I don't think you will regret your decision to read a paper before the Tax Association people. They have always seemed to me a hard-working, stimulating group, both in the actual meetings and informal gatherings. I certainly hope that there will be no conflict in dates with your American Law Institute meetings. In that connection you will be interested in the following from a letter I have from Charles Gerstenberg, President of the Association:

I am glad you had the forethought to ask Maguire to write the paper whether or not he will be able to deliver it in person. If you have to write him again please tell him that we will be particularly careful in committing it to a person who knows the subject, has a high respect for anything that comes from the Harvard Law School, and has some notion of the limitations of the effectiveness of gathering things by the ear instead of the eye, and is therefore ready to give the ear all that it can take.

I am looking forward to seeing you at the conference this year.

With all good wishes,

Sincerely yours,

Roger J. Traynor
February 20, 1940.

Professor Roger J. Traynor,
University of California,
School of Jurisprudence,
Berkeley, California.

Dear Roger:

Answering your letter of February 10, 1940, I feel reasonably sure that the Law Institute conference will occur in September rather than in October. So I believe you can count on me for the N.T.A. meeting. How in the world do you manage to come all the way East for this function? I suppose your expenses are paid, but how about the time?

Since I last wrote you, the California Law Review for January, 1940, has arrived, and I have read the remainder of your article. It makes me feel pretty humble, because you know this material so much better than I have ever known it. The tendency to reduce taxability to a common test for both due process and interstate commerce clauses is very interesting. I suppose there will always be a difference in that Congress has special powers under the interstate commerce clause to order the states to keep hands off. In view of this amalgamation of ideas, are we going to have trouble keeping the subject-matter of our two papers separate? Perhaps this can be accomplished by letting you collar all the due process stuff which is intertwined with interstate commerce, while I deal with what we might call non-commercial (or non-transitory) due process.

Sincerely,

John M. Maguire
Mr. Roger J. Traynor,
University of California,
Berkeley, California.

My dear Roger:

Your letter came in the midst of a snow storm and of a meeting of the Program Committee, and was very welcome indeed.

I am glad you had the forethought to ask Maguire to write the paper whether or not he will be able to deliver it in person. If you have to write him again please tell him that we will be particularly careful in committing it to a person who knows the subject, has a high respect for anything that comes from the Harvard Law School, and has some notion of the limitations of the effectiveness of gathering things by the ear instead of the eye, and is therefore ready to give the ear all that it can take.

When Haig asked who was giving the papers on Court Decisions and I told him, it would have done your soul good to see his face brighten. I think your team is going to hit the high spot this year.

By the way, let us use every effort we can to get the papers well in advance so that we can send them out with the notices and get a thoroughly good discussion.

Very sincerely,

[Signature]

Mass. Federation of Taxpayers Assn's.
March 6, 1940

Mr. Charles W. Gerstenberg  
President, National Tax Association  
Prentice-Hall, Inc.  
New York City, New York

Dear Charles:

Maguire has definitely agreed to read a paper on the decisions of the Supreme Court relating to the Fourteenth Amendment. I think we are very fortunate in having acceptances from both him and Magill. I am enclosing copies of letters which I have just sent to them.

With all good wishes,

Sincerely,

Roger J. Traynor

RJT;NBL
Dear Roger:

Thank you for your kind letter respecting the tax program in which we are to participate together. I hope you can persuade Jack Maguire to come in too. Can you tell me exactly when and where the meeting is to be held?

As I understand it, you want me to discuss the Federal Tax decisions of the Supreme Court for the term commencing last October and ending this summer. If you have any further ideas on the subject, please let me know. I shall not plan to prepare the paper until after the court adjourns next June.

I hope that everything is going well with you in California. I often envy you your fine situation out there. You are getting an excellent man in Jones.

With best wishes to Mrs. Traynor and yourself, I am

Sincerely yours,

Roswell Magill

Professor Roger J. Traynor
School of Jurisprudence
Berkeley, Calif.
March 6, 1940

Professor Roswell Magill
Columbia University School of Law
New York City, New York

Dear Roswell:

I hope you will forgive this tardy answer to your letter of February 9th for I would have written you earlier had not a siege of trips to Los Angeles intervened. No doubt you have already heard that Jack Maguire has definitely agreed to present a paper on the due process cases at the National Tax Association Conference and I shall write mine around the commerce clause cases. We have already corresponded before respecting the division of subject matter. I imagine Charles Gerstenberg will acquaint you fully with all the necessary details, but I can at least advise you, that if past practice is followed, the conference will be held in New York around the early part of October. From present indications it would seem that the heaviest load of work will fall on you as the bulk of the important decisions so far center around federal taxation.

We have heard very pleasant things about Jones and are looking forward to seeing him this summer. No doubt he has been warned to bring warm clothing in protection against our theoretically blue skies.

With kind regards,

Sincerely,

Roger J. Traynor

RJT:NFL
February 7, 1940.

Professor Roger J. Traynor,  
University of California,  
School of Jurisprudence,  
Berkeley, California.

Dear Roger:

Your letter of February 2, 1940, about participation at the meeting of the National Tax Association next autumn in New York City is both attractive and a little terrifying. You are trying to entice me out upon the thin ice of constitutional law, which I don’t know any too well! I must confess, though, that it would be fun to tackle the Fourteenth Amendment part of the discussion and pay my respects to Pearson v. McGraw, among others.

Can you tell me a little more definitely about the date of the conference? I make this inquiry because the Law Institute work on Evidence will probably call for a meeting during September and occupy a full week. My recollection is that the National Tax Association meeting in Boston came during September, so there is a risk of conflict.

Sincerely,

John M. Maguire
February 10, 1940

Professor John M. Maguire
Harvard Law School
Cambridge, Massachusetts

Dear Jack:

I was delighted to learn that we may induce you to give the Fourteenth Amendment part of the discussion on Supreme Court Tax Decisions. The time of the Conference has not yet been fixed, but if past practice is followed, it will probably be held in October. Even if it should conflict with the Law Institute meeting, perhaps you could leave the latter for a morning or afternoon session if need be. As soon as you get definite word of the dates of the Law Institute, let me know, so that I can get in touch with Mr. Gerstenberg, the Association's President, to avoid a conflict if possible. If luck proved very bad and a conflict should eventuate making it impossible for you to appear in person at the Tax Conference, we could arrange to have your manuscript read for you. I hope every avenue of escape has been covered for we want very much to have you on the program.

With all good wishes,

Sincerely,

Roger J. Traynor

RJT:A
February 10, 1940

Mr. Charles W. Gerstenberg
President, National Tax Association
Prentice Hall, Inc.
New York City, New York

Dear Charlie:

I am enclosing a copy of a letter I have just received from Maguire and a copy of my reply. I hope he does not get off the hook, and I am confident he won't, for he can be definitely counted upon to do a splendid job of analyzing the decisions and to give a most interesting presentation of his ideas.

With all good wishes,

Sincerely,

Roger J. Traynor
February 2, 1940

Professor John M. Maguire
Law School, Harvard University
Cambridge, Massachusetts

Dear Jack:

As you probably know, the National Tax Association is holding its conference this fall in New York City. I have had some correspondence with Charles Gerstenberg, President of the Association, regarding the presentation of the subject of Supreme Court decisions relating to taxation and I have just received a letter from him in which he asks me to write you directly and to invite you on behalf of the Association to participate in the presentation of that subject. He has already secured Magill's consent to cover the cases relating to federal taxation. Since the subject seems to fall naturally into cases on federal taxation, interstate commerce and the Fourteenth Amendment, we hope that you will undertake either one of the other two papers. In that event I have agreed to take whichever one you do not elect. It may be that some other division of the subject will occur to you and we should like the benefit of your views on that score. Of course I share Mr. Gerstenberg's hope that you will find it possible to participate in the conference.

With all good wishes, 

Sincerely,

RJT:A

Roger J. Traynor
February 2, 1940

Mr. Charles W. Gerstenberg
President, National Tax Association
Prentice Hall, Inc.
New York City, New York

Dear Charlie:

The enclosed correspondence speaks for itself and is in response to your letter of January 30, which has just arrived. It was splendid to get Magill's consent to participate on the program, and I hope that we shall have the same good luck with Maguire.

Sincerely,

Roger J. Traynor
February 2, 1940

Professor Roswell Magill
Law School, Columbia University
New York City, New York

Dear Roswell:

Charles Gerstenberg writes me the good news that you have consented to participate in presenting the subject of Supreme Court Decisions relating to taxation at the conference of the National Tax Association in New York City this fall. Your acceptance gets the Conference program off to a fine start.

It seems to me that the subject divides itself very naturally into federal taxation, interstate commerce and the Fourteenth Amendment, and I understand that you will cover the cases on federal taxation. At Gerstenberg's suggestion I am writing Jack Maguire to urge him to undertake either one of the other two papers. I have agreed to give the third, the subject of which will depend upon Maguire's decision. Perhaps some better division of the subject may occur to you or may suggest itself as the 1939 term unfolds, but meanwhile the present division may serve as a tentative groundwork.

With all good wishes,

Sincerely yours,

RJTIA

Roger J. Traynor
Dr. Roger J. Traynor,
University of California,
Berkeley, California.

My dear Roger:

I just had a telephone conversation with Roswell Magill and am glad to report that he has consented to do the Federal Taxation part of the Supreme Court decisions.

I spoke to him about getting Griswold or Maguire. Maguire is the older man, probably therefore better known and has never appeared on a Federal tax program so far as I know. It would seem to me that what we ought to do is to get him to take one of the two other sections. It occurs to me that if you wrote to him directly, telling him what you have in mind, and telling him that Magill is going to do one-third, you are going to do one third and that we would like very much since the meeting is in the east and probably would not be here again for sometime, to have Harvard Law School represented.

Will you undertake to do that and let me know as soon as possible what results you have?

Of course, if you do not get Maguire then I would certainly go for Griswold, and you have in reserve the two other men, Lowndes and Brown, but by all means let us try to get Harvard.

If by any chance Maguire waives a bit we might try to get Powell to urge him along.

Will you write Magill immediately telling him that you are glad that he is going to take up this work with you, and make any suggestions that you think appropriate?
I do hope that we will be able to get these three papers well in advance so that you can look them all over, decide how the platform presentation should be made, and get them into print so that we can get our Proceedings out in 1940 if at all possible. That is to be my aim this year—to have the Proceedings out before January 1, 1941.

With all good wishes,

Very sincerely,

[Signature]

President.
January 17, 1940

Mr. Charles W. Gerstenberg
Prentice-Hall, Inc.,
New York City, New York

Dear Charlie:

Many thanks for the copy of your letter of January 8 to Mr. Magill. In reading it over it seemed to me that the Association's quest might happily begin if Mr. Magill would himself consent to give one of the papers. Meanwhile your letter of January 11 has just arrived conveying Mr. Magill's suggestions in answer to your inquiry. Any one of the men he proposes would be excellent but I still hope we can enlist his own services not only because of his pre-eminence in the field of taxation but because of the fortunate coincidence that he would represent Columbia Law School in the proposed three-fold division of labor. He is an obvious first choice regardless of where he might be, and it would be a piece of good luck if the Association can prevail upon him to take part in the papers on Supreme Court decisions relating to taxation.

In the event of his acceptance, the Association might well leave it to him to select his subject from those covered by the year's taxation decisions. Such a review seems to me to fall naturally into a discussion of the cases involving (1) federal taxes, with particular emphasis on income taxes, (2) the Fourteenth Amendment, and (3) the Commerce Clause. If Mr. Magill elected to prepare a paper on the first subject, I should be glad to undertake either of the other two; otherwise, I should be most interested in the first.

As for the third speaker, any of the other men Magill suggests would be excellent. I think I should lean to Maguire, because of a particular liking for the style and substance of his writing, but either he or Griswold would be more than equal to the assignment, and incidentally would give Harvard representation on the program. If they could not participate, then Lowndes or Brown could be counted on for a first rate job. All in all the Association should do well with such a list to draw from.

Sincerely,

Roger J. Traynor
January 17, 1940

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Prentice-Hall, Inc.,
New York City, New York

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Sincerely,

Roger J. Traynor
Mr. Roger J. Traynor,  
University of California,  
Berkeley, California.

My dear Roger:

I have a letter from Magill in which he says that the only people at Columbia are Haig, Shoup and himself. No one at the Law School deals with taxation other than Magill.

He then suggests that Maguire and Griswold at Harvard are first-rate men in the legal field. What do you think of them or would you prefer Lownes or Brown?

Of course, if there is anybody else let me know and I will see that they are invited.

Very sincerely,

Charles W. Gerstenberg
January 8, 1940.

Professor Roswell Magill,
Columbia University,
New York, New York.

My dear Mr. Magill:

You may know Roger Traynor has been giving very excellent papers for the past two years on Decisions of the Supreme Court in relation to Taxation. Previously, Lownes of Duke did a fine job for one or two years.

Traynor feels that the job is too big for one person. He agrees, however, to write one of the three papers and to see that the other two with his own are inclusive of the whole and mutually exclusive.

I had in mind asking Lownes and Brown of Indiana to do the other two papers but if I am not mistaken both of them are Harvard Law men and Harvard Law Review men.

It occurs to me, therefore, that if we could get somebody whose training was at the Columbia Law School we would have a division of labor among the best law schools of the country.

Can you suggest anybody who has proven himself at Columbia and who is to be reckoned as a peer of Traynor, Brown and Lownes?

Very sincerely,

[Signature]

CWG/k
Copy: Mr. Roger Traynor.

Dear Roger: This tells its own story.

C.W.G.
December 28, 1939

Mr. Roger J. Traynor
University of California
Berkeley, California

Dear Mr. Traynor:

Several months ago my attention was called to the fact that an invitation had been extended to the National Tax Association to hold an annual convention in St. Paul, our state capitol, at which time I wrote to you urging your consideration of this invitation.

On my recent trip to Boston to attend and take part in the meeting of the Massachusetts Federation of Taxpayers Association, I was again reminded of this invitation. Every year Minnesota is well represented at your annual meeting which I am sure is responsible for our forward looking program in tax matters.

Many individuals and organizations in this state are very anxious that your 1941 convention be held in St. Paul and I personally strongly urge that you give the people of Minnesota an opportunity to act as your host.

Sincerely yours,

[Signature]

HAROLD E. STASSEN, GOVERNOR

HES:LF
To the Members of the Executive Committee of the National Tax Association.

Gentlemen:

At the meeting of the Executive Committee of the National Tax Association on October 18, 1939, held during the San Francisco Conference, it was voted that the meeting place for the 1941 Conference be selected by mail ballot within thirty (30) days after the assuming of office by the President. The new officers assumed office on November 20th, therefore, in accordance with the resolution, I am asking you to express your first and second choice for the meeting place of the 1941 Conference.

At the meeting of the Executive Committee held in San Francisco in October, at which time New York was selected as the 1940 meeting place, there were some expressions of preference for St. Paul as the 1941 meeting place. These expressions were based upon the very large attendance of delegates from Minnesota at our annual conferences in recent years and the further fact that the conference has never been held in St. Paul. The 1922 Conference met in Minneapolis. I want it clearly understood, however, that passing on to you the unofficial expressions of some members of the Executive Committee is not done for the purpose of influencing your vote in making your selection.

Invitations to be considered for the 1941 meeting place are as follows:

- Omaha, Nebr., Dallas and Fort Worth, Texas, Cincinnati, Ohio, New Orleans, La.,
- Nashville and Memphis, Tenn., Denver and Colorado Springs, Colo., St. Paul and Minneapolis, Minn.,
- Miami, Florida, and Charleston, S. C.

Please use the enclosed ballot in expressing your first and second choice and send to me by return mail.

Yours sincerely,

W. G. Querby,
Secretary,
NATIONAL TAX ASSOCIATION.

WQQ: jeh
To NATIONAL TAX ASSOCIATION, Dr.

Annual dues, year ending June 30, 1940, including current volume of Proceedings, $1.00 of which is for one year's subscription to the Bulletin...

$5.00

Professor Roger J. Traynor
University of California
Berkeley, Calif.

Please make checks payable to Treasurer, National Tax Association

If receipt is desired, kindly return this bill, with remittance, to W. G. Query, Secretary, State Office Building, Columbia, S. C.
Professor Roger J. Traynor,
School of Jurisprudence,
University of California,
Berkeley, Calif.

Dear Professor Traynor:

Thank you for your letter of November 29th, giving me the title of the paper which you presented at the Death Tax Session.

We will edit the paper for typographical errors. The copy which I kept and also the one which the official reporter sent me had been corrected as to the word casual. It has been changed to causal. As a matter of fact, I had to get my dictionary to see if there was such a word as causal.

With my kindest personal regards, I am

Yours sincerely,

W. G. Query, Secretary,
NATIONAL TAX ASSOCIATION.

WGQ: jeh
Mr. Roger J. Traynor,
University of California,
Berkeley, Calif.

Dear Mr. Traynor:

I was pleased to hear that you were recognized by the association as a member of the executive committee. I am adding your name to the mailing list for the monthly Bulletin, which you will receive, beginning with October '38, the first number for the year beginning July 1.

What I am especially writing you for is to ask if you feel that you could join a group to take over the work that I have been doing on court decisions for the last twenty years. I feel that I can fairly ask relief from that "facing bondages."

Brown of Indiana University Law School, Rottschaefer of University of Minnesota and Lowndes of Duke, have been helping me in the past, especially on cases where the Supreme Court has denied review. I have been carrying the Supreme Court decisions, myself. I am looking for a successor and perhaps I have found one in Manning of the Congressional Library. I am in contact with him and have told him that he can rely upon help from the above members, to whom I hope I may now add yourself.

With kind regards,

Sincerely,

[Signature]

Business Manager and Editor of Decisions.
November 29, 1938

Mr. A. E. Holcomb
Business Manager and Editor of Decisions
National Tax Association
35 French Ridge
New Rochelle, New York

Dear Mr. Holcomb:

I have your letter of November 22 and feel honored by your request that I join the advisory group on court decisions. My only hesitation would be that under an existing heavily burdened schedule I might not do justice to the work. The urgency of the work to which I am already committed would prevent my being much of a mainstay in your group, but if I could be occasionally helpful and that were acceptable to you, I should be very glad indeed to be included in your group.

Sincerely,

Roger J. Traynor

RJT: A
Columbia, South Carolina, November 17, 1938.

Professor Roger J. Traynor,
Law School, University of Calif.,
Berkeley, Calif.

Dear Professor Traynor:

We are in receipt of your application for membership card, accompanied by check for $5.00, in payment of dues for the period ending June 30, 1939.

Thank you very much for your prompt attention to this matter. We can now proceed to have letterheads printed carrying the names of the new members of the Executive Committee.

Within a short time you will receive The Bulletins for October and November, and subsequent issues will reach you monthly as published.

With kindest personal regards, I am

Yours sincerely,

W. G. Query, Secretary,
NATIONAL TAX ASSOCIATION.
November 15, 1938

Mr. Simeon E. Leland  
Chairman, Illinois Tax Commission  
33 No. La Salle Street  
Chicago, Illinois

Dear Simeon:

I hope I shall live to make amends to the National Tax Association for having so cavalierly accepted the honor of being elected to the Executive Committee. An instant's reflection would have led to the realization that it is a bit out of order, if not downright chaotic, to find oneself in the center of a circle one has not entered. If this sin of omission merits an apology, the enclosed copy of a letter to Mr. Query will perhaps explain how it came to be committed. You and he have heaped coals of fire on my head with such gentleness that I hope you will receive my application for membership in the same kind spirit.

Apart from any local pride, San Francisco strikes me as an extraordinarily good conference city for 1939. I do not think the World's Fair would constitute an interference; on the contrary, it should serve as a magnet to attract delegates from afar. If the Association decides to go West, everyone here will cooperate actively to make the conference worth the journey. Dixwell and I have been meditating and talking over the matter in great detail and feel that an impressive array of talent can be recruited from some of the West's leading Universities up and down the coast. Dixwell already has envisaged the possibility of one day of a conference at the University of California and another at Stanford, only a short distance away. The combination of the fiesta mood of San Francisco in 1939 with the variety of interesting tax problems which are being mulled over in the West should make the choice of San Francisco a fortuitous and a memorable one.

With warm personal regards,

Sincerely,

RJT: JBA
November 11, 1938

Professor Roger J. Traynor
University of California
Berkeley, California

Dear Roger:

Query has just confided in me the secret that in spite of your interest in the N. T. A. and your regular attendance at our meetings, you are not a member of the association. I hasten, therefore, to invite you to join and am enclosing a membership blank which only needs your signature and $5.00. Being elected a member of the executive committee without being a member of the association is a real honor. It indicates how much some of us think you have been a part of the association in spite of the fact that you had not regularly joined. I have taken the responsibility to tell Query to case worrying about this, as I know you will beat him to the gun and he will probably not have to write you at all.

You have probably heard from Dixwell that a great many of the members are interested in coming to San Francisco next year. What do you think about this as a move and do you think that it will be possible for us to stage a worth while convention from the standpoint of program in San Francisco? It seems to me we will have to make pretty heavy use of western talent and have to lean very heavily upon you to help us draft the right persons. I am extremely interested to know what you think about this and how you view any possible conflicts with the World's Fair.

One of my regrets in Detroit was that I didn't get to spend more time with you personally.

Sincerely,

Simeon E. Leland
November 12, 1938.

Mr. W.G. Query
Secretary, National Tax Association
c/o South Carolina Tax Commission
Columbia, South Carolina

Dear Mr. Query:

I am afraid I have added one more chapter to the saga of the absent minded professor. I had not actually thought about the matter for I have always attended the National Tax Conferences in the capacity of a representative of the State Board of Equalization, which I have assumed held a membership in the Association. My election this year to the Executive Committee came as a pleasant surprise and since my return I have been so occupied that I have not had time to reflect upon the strange anomaly of being a member of the Executive Committee without being a member of the Association. I am very glad of your letter and I want to set the situation to rights immediately by enclosing my application and check for my own membership.

The current motto heretofore, presaging the Exposition, is "Shine for 39," and I very much hope that San Francisco will shine brightly enough to beckon to its shores next year's conference of the Association.

With kind regards,

Sincerely yours,

Roger J. Traynor
Columbia, South Carolina,
November 7, 1938.

Professor Roger J. Traynor,
School of Law,
University of California,
Berkeley, California.

Dear Professor Traynor:

At the business meeting of the National Tax Association, held on Thursday night, October 27th, you were elected a member of the Executive Committee of the association, for the term expiring 1941. Since returning to my office I find that you have never been a member of the association, therefore, I find myself in the embarrassing predicament of asking you to become a member of the association, so that the by-laws may be complied with. That is, of course, if you deem the honor of being a member of the Executive Committee of the association worth a membership in the organization.

You have been, for the past several years, appearing on our programs and have shown deep interest in the work, and the nominations committee evidently thought you were a regular member. I am enclosing an application for membership card, and await your advice in the matter.

I am sure it is interesting to you to know that the sentiment prevalent at the Detroit Conference favored the next meeting being held in San Francisco. If that be true it will give you people on the coast an opportunity to build an interesting program with persons available for participation in the conference.

With my kindest personal regards, I am

Yours sincerely,

W. G. QUERYS
Secretary,
NATIONAL TAX ASSOCIATION.
Program
of the
Thirty-second Annual Conference
on
TAXATION
PALACE HOTEL
San Francisco, California
October 16-19, 1939

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 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 16, 10:00 A.M.
PALACE HOTEL — GOLD BALL ROOM

Conference Called to Order
Organization of Conference

Announcements
W. G. QUERY, Secretary
HARLEY C. STEVENS, Chairman, San Francisco Convention Committee

State Tax Legislation—1939
RAYMOND E. MANNING, Attorney at Law, District of Columbia

Recent Court Decisions
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 State Tax Legislation will be available for members at the registration desk.

SECOND SESSION
LUNCHEON — MONDAY, OCTOBER 16, 12:15 P.M.
PALACE HOTEL — ROSE ROOM

Greetings of San Francisco
HONORABLE ANGELO J. ROSSI, Mayor of San Francisco

Responses

THIRD SESSION
MONDAY, OCTOBER 16, 2:00 P.M.
PALACE HOTEL — GOLD BALL ROOM

Federal Tax Problems

Presiding Officer
RAYMOND D. THOMAS, Oklahoma A. & M. College
Federal Tax Problems
ARTHUR H. KENT, Former Assistant General Counsel of the Treasury

The Economics of the Capital Gains Tax
ELMER D. FAGAN, Department of Economics, Stanford University

Existing and Proposed Provisions of Law Regarding Capital Gains and Losses
ROBERT N. MILLER, Washington, D. C.

Discussion of the 1938 Report of the Committee of the National Tax Association on Capital Gains
Led by: ROY C. OSGOOD, First Union Trust and Savings Bank, Chicago

Third session will adjourn at 4:00 P. M. Delegates should leave Palace Hotel for Ferry Building (foot of Market Street) promptly in order to take 4:45 Key System boat for Treasure Island, where they will be met by special elephant trains for trip through exposition grounds, ending at California Building where fourth session will convene. It is imperative to reach Ferry Building in time for this connection.

FOURTH SESSION
MONDAY, OCTOBER 16, 6:30 P. M.
DINNER — CALIFORNIA BALL ROOM, TREASURE ISLAND

Presiding Officer
R. E. COLLINS, Chairman, California State Board of Equalization

California's Fiscal Problems
HONORABLE CULBERT L. OLSON, Governor of California

Presidential Address—The Cost of Government
A. H. STONE, President, National Tax Association

Tuesday, October 17, 9:00 A. M.
Leave Palace Hotel by Special Bus for the University of California

FIFTH SESSION
TUESDAY, OCTOBER 17, 10:00 A. M.
GREEK THEATRE, UNIVERSITY OF CALIFORNIA, BERKELEY

Intergovernmental Fiscal Relationships

Presiding Officer
CARL C. PLEEN, Flood Professor of Finance, Emeritus, University of California

State Financial Assistance to Local Governments
MALCOLM M. DAVISSON, University of California

Problems in Intergovernmental Tax Immunity
OGDEN J. ROSS, Commissioner, Department of Taxation and Finance, State of New York

Discussion
JOHN M. PIERCE, Tax Counsel, California Taxpayers Association
FLETCHER H. SWIFT, Professor of Education, University of California
HENRY EPSTEIN, Solicitor General, State of New York
ALBERT LEPAWSKY, Director, Federation of Tax Administrators, Chicago

General Discussion

Tuesday, October 17, 12:15 P. M.
Luncheon — International House, Berkeley

SIXTH SESSION
Tuesday, October 17, 2:00 P. M.
Greek Theatre, University of California, Berkeley

Presiding Officer
ROY BOUGE, Director of Tax Research, U. S. Treasury Department

Report of the Committee of the National Tax Association on the Allocation of Income
LEO MATTERSDORF, New York City, Chairman

Discussion
FRANK M. KEESLING, Attorney-at-Law, Los Angeles
C. L. TURNER, Certified Public Accountant, Philadelphia
JOHN B. CANNING, Department of Economics, Stanford University

Use Tax Symposium
Leader:
S. L. NUBELMAN, Director of Finance, State of Illinois

Participants
MABEL L. WALKER, Executive Secretary, Tax Policy League, New York
ALFRED G. BUEHLER, University of Pennsylvania, Philadelphia
FRANCIS N. MARSHALL, Attorney at Law, San Francisco
HARRY H. McELROY, Attorney, Southern Pacific Company, San Francisco
L. D. MELTON, Director, Research Division, Oklahoma Tax Commission
T. M. JENNER, Tax Commissioner, State of Washington
T. H. MUGFORD, Chief, Sales Tax Division, California State Board of Equalization
J. W. HUSTON, Director, Rulings and Research Division, Department of Finance, Illinois
WALTER F. REDDY, Director, State Board of Tax Administration, Lansing

General Discussion

SEVENTH SESSION
Tuesday, October 17, 8:00 P. M.
Palace Hotel

Round Table Conferences

Three simultaneous round tables have been scheduled for this evening 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 — Gold Ball Room**

**Accounting Records as Related to Income Tax Returns**
(The discussion will consider the necessity or desirability for adjusting past accounts or current and future accounting procedure to facilitate the preparation of amended and current and future returns in view of changes in the tax laws, rulings and decisions.)

**Presiding Officer**

HENRY B. FERNALD, Certified Public Accountant, New York; Former President, New Jersey Society of Certified Public Accountants

**Recording Secretary**

HARRY L. WHITE

**Participants**

ARTHUR ANDERSEN, Certified Public Accountant, Chicago
JOEL M. BOWLEY, Certified Public Accountant, Chicago
ROBERT BUCHANAN, Certified Public Accountant, San Francisco
MYRTLE CRAFT, Certified Public Accountant, San Francisco
JAMES E. HAMMOND, Certified Public Accountant, San Francisco; Former President of the California Society of Certified Public Accountants
ANSON HERRICK, Certified Public Accountant, San Francisco
A. R. KAISER, Sears, Roebuck & Company, Chicago
PHILIP K. SEIDMAN, Certified Public Accountant, Memphis

**Round Table II — Comstock Room**

**The Taxation of Oil Leases and Royalty Interests**

**Presiding Officer**

HARLEY C. STEVENS, Manager, Tax Department, Standard Oil Company of California, San Francisco

**Recording Secretary**

MILTON HYMAN, LOS ANGELES

**Participants**

J. W. HARTMAN, Assistant Assessor, County of Los Angeles
LLOYD L. AUBERT, General Manager, Bankline Oil Company, Los Angeles
LOUIS H. EVANS, Senior Petroleum Appraisal Engineer, California State Board of Equalization
GEORGE BOUCHARD, Attorney at Law, Los Angeles
H. G. CHASE, Pure Oil Co., Chicago
ROBERT M. SEARLS, Attorney-at-Law, San Francisco

**Round Table III — California Room**

**Problems in State Supervision of Local Property Tax Assessments**

**Presiding Officer**

DIXWELL L. PIERCE, Secretary, California State Board of Equalization, SACRAMENTO

**Recording Secretary**

MILDRED MARRIAGE, SACRAMENTO
Participants

JOHN R. QUINN, Assessor, County of Los Angeles
R. E. HAMMOND, Member, Utah State Tax Commission
JOHN H. KEITH, Chief, Division of Assessment Standards, California State Board of Equalization
RUSSELL WOLDEN, Assessor, City and County of San Francisco
M. M. STOCKWELL, Associate Professor of Economics, University of California, Los Angeles
E. W. CUNNINGHAM, Assistant Counsel, Southern California Edison Company, Ltd., Los Angeles
ROBERT C. BROWN, School of Law, University of Indiana
GEORGE G. TUNELL, Commissioner of Taxes, The Atchison, Topeka and Santa Fe Railway System

Wednesday, October 18, 9:00 A. M.
Trip by Special Bus to Stanford University

EIGHTH SESSION

Wednesday, October 18, 10:00 A. M.
MEMORIAL THEATRE AUDITORIUM, STANFORD UNIVERSITY

Presiding Officer
SIMEON E. LELAND, Chairman, Illinois Tax Commission

Address of Welcome
RAY LYMAN WILBUR, President, Stanford University

National Tax Association Town Meeting — Taxes and Interstate Trade Barriers
(The presiding officer will act as moderator)

Participants
HERBERT L. MOUNT, Former Member, Wisconsin Tax Commission, Madison
MABEL L. WALKER, Executive Secretary, Tax Policy League, New York
ALBERT LEPAWSKY, Director, Federation of Tax Administrators, Chicago
HENRY F. LONG, Commissioner of Corporations and Taxation, Commonwealth of Massachusetts, Boston
THOMAS C. LAVERY, Professor of Law, University of Cincinnati
ERIC ENGLUND, Acting Chief, Bureau of Agricultural Economics, Washington, D. C.
M. C. CONNORS, Chief, Motor Vehicle License and Mileage Tax Divisions, Oklahoma Tax Commission
VICTOR JONES, Bureau of Public Administration, University of California
ROBERT C. BROWN, School of Law, University of Indiana
T. M. JENNER, Tax Commissioner, State of Washington
A. H. MARTIN, Jr., Director, Marketing Laws Survey, Washington, D. C.

General Discussion

Wednesday, October 18, 12:15 P. M.
Luncheon — Woodside
NINTH SESSION
WEDNESDAY, OCTOBER 18, 2:00 P. M.
MEMORIAL THEATRE AUDITORIUM, STANFORD UNIVERSITY
Death and Inheritance Taxes

Presiding Officer
FRANKLIN S. EDMONDS, Attorney at Law, Philadelphia

Report of the Committee of the National Tax Association on Double Domicile in Inheritance Taxation
FARWELL KNAPP, Attorney at Law, Connecticut, Chairman

The Division of Death Taxes Among Beneficiaries
THOMAS WITTER CHRYSTIE, Attorney at Law, New York

Integration of Gift and Estate Taxes
GEORGE T. ALTMAN, Attorney at Law and Certified Public Accountant, Los Angeles

Discussion led by
JAMES W. HICKEY, Chief Inheritance Tax Attorney, State of California

TENTH SESSION
WEDNESDAY, OCTOBER 18, 8:00 P. M.
PALACE HOTEL—CALIFORNIA ROOM
Round Table IV

Citizens' Organizations and the Problems of Government

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

Recording Secretary
H. J. MILLER

Participants

The Philosophy Underlying Organizations for Citizen Control of Government
NORMAN MACDONALD, Executive Director, Massachusetts Federation of Taxpayers' Associations

How Chambers of Commerce Help Solve the Problems of Government
JAMES MUSATTI, General Manager, California State Chamber of Commerce

The Contribution of Private Governmental Research to Good Government
ROBERT M. GOODRICH, Executive Director, Providence (R. I.) Governmental Research Bureau
LENT D. Upson, Director, Detroit Bureau of Governmental Research

The Commonwealth Club and Good Government
S. J. WARD, San Francisco

A Researcher Looks at Public Education and the Education of the Public
H. J. MILLER, Executive Secretary, Minnesota Resources Commission
Round Table V

Prospects for the Railroad Industry

The discussion will be directed to a consideration of the prospects for railroad gross earnings, how affected by loss of business to competing forms of transportation, by the level of business activity. Further to the factors affecting railroad costs, net income and the prices of railroad securities. Associated with the considerations are the problems of the proper rate of capitalization a constant or variable; the most reliable evidence for forecasting earnings; the effect of railroad reorganization and abandonment of unprofitable lines.

Presiding Officer

GEORGE W. MITCHELL, Director of Research, Illinois Tax Commission

Recording Secretary

WILLIAM E. DEATON, Industrial and Tax Commissioner, Elgin, Joliet and Eastern Railroad

Participants

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

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

J. R. SEAMAN, Chairman, Colorado Tax Commission

W. C. FANKHAUSER, Financial Consultant, California Railroad Commission

NEIL H. JACOBY, Assistant Professor of Finance, School of Business, University of Chicago

KARL W. FISCHER, Land and Tax Commissioner, Chicago, Burlington and Quincy Railroad

Round Table I — French Parlor (Continued)

Accounting Records as Related to Income Tax Returns
(The discussion of the seventh session will be continued and limited to the property accounts and depreciation)

Presiding Officer, Recording Secretary and Participants—same as for first session of round table

ELEVENTH SESSION

THURSDAY, OCTOBER 19, 9:00 A. M.

PALACE HOTEL — GOLD BALL ROOM

Supporting Public Services from the Earnings of Government-Owned Utilities

Joint Session with Municipal Finance Officers’ Association

Presiding Officer

CARL H. CHATTERS, Executive Director, Municipal Finance Officers’ Association

What Is Service at Cost?

JAMES K. HALL, Professor of Economics, University of Washington
Experiences of Selected Cities in Supporting Government via Earnings of Utility Enterprises
J. W. Prather, City Auditor, Ames, Iowa
T. A. Swayze, City Comptroller, Tacoma, Washington
Dean Van Ness, Commissioner of Finance, Topeka, Kansas
E. A. Cottrell, Palo Alto, California

Discussion led by
CHARLES J. FOX, City Auditor, Boston

TWELFTH SESSION
THURSDAY, OCTOBER 19, 2:00 P. M.
PALACE HOTEL — GOLD BALL ROOM

Presiding Officer

Report of the Committee of the National Tax Association on Federal Taxation of Corporations
ROBERT MURRAY HAIG, Columbia University, Chairman

Discussion
ROBERT C. BROWN, School of Law, University of Indiana
ROYAL B. CUSHING, Attorney at Law, Chicago
A. R. KAISER, Sears, Roebuck & Company, Chicago
STAFFORD SMITH, Socony-Vacuum Oil Company, New York
P. K. SEIDMAN, Certified Public Accountant, Memphis

General Discussion
Report of the Resolutions Committee

THIRTEENTH SESSION
THURSDAY, OCTOBER 19, 6:30 P. M.
DINNER — PALACE HOTEL, GOLD BALL ROOM

Presiding Officer
A. H. Stone, President, National Tax Association

Future Trends in Government Finance
CHESTER H. ROWELL, Editor and Publicist, San Francisco

Action on Report of Resolutions Committee

Miscellaneous Matters

Adjournment of Conference

Annual Meeting of the National Tax Association

"Trial by Jury," Gilbert and Sullivan
Sacramento Light Opera Guild, Bernard Callery, Director
COMMITTEES OF THE NATIONAL TAX ASSOCIATION

Allocation of Income

Leo Mattersdorf, Chairman
C. B. Allyn
W. R. Bradley
E. M. Elkin
C. Fraser Elliott
Robert S. Ford
Eldon P. King
Carl S. Lamb
Thomas C. Lavery
Edward R. Lewis
Henry F. Long
John J. Merrill
Arthur F. Potter
Henry Rottschaefer
Clarence L. Turner

New York
Illinois
South Carolina
Pennsylvania
Ontario, Canada
Michigan
District of Columbia
Pennsylvania
Ohio
Illinois
Massachusetts
New York
Connecticut
Minnesota
Pennsylvania

Double Domicile in Inheritance Taxation

Farwell Knapp, Chairman
Seth T. Cole
William D. Kelly
W. H. H. Gentry
Zechariah Chafee, Jr.
Lynn L. Reist
James W. Martin
T. Ludlow Chrystie
Raymond M. Remick
James L. Savler

Connecticut
New York
New Jersey
California
Massachusetts
Pennsylvania
Kentucky
New York
Pennsylvania
Illinois

Federal Taxation of Corporations

Robert Murray Haig, Chairman
Franklin S. Edmonds
Mark Graves
Arthur H. Kent
M. Slade Kendrick
Edwin D. Evans
Thomas Reed Powell
Frank E. Shidman
Godfrey N. Nelson
Gerhard Colm
William A. Sutherland
R. C. Beckett

New York
Pennsylvania
New York
California
New York
Illinois
Massachusetts
Michigan
New York
New York
Georgia
Illinois

Taxation of Capital Gains

Eric L. Kohler, Chairman
Randolph E. Paul
George E. Cleary
Roy C. Osgood
Mabel Newcomer
Carl S. Shoup
Roger J. Traynor
Robert C. Brown
Herbert D. Simpson
A. H. Littleton
Martin Saxe

Tennessee
New York
New York
Illinois
New York
New York
California
Indiana
Illinois
Illinois
New York
Program Committee, 1939

CHARLES W. GERSTENBERG
DIXWELL L. PIERCE
ROGER J. TRAYNOR
W. G. QUERY

San Francisco Convention Committee

HARLEY C. STEVENS, Chairman, Manager, Tax Department, Standard Oil Company of California
FRANK AGNEW, Assistant Secretary, Fireman's Fund Insurance Company
C. T. BLANCK, Assistant Vice-President, Pacific Telephone and Telegraph Company
HARRY CADDOW, Secretary-Manager, California Wine Institute
LOUIS J. GILBERT, Secretary, California Liquor Industries Association
H. B. HARDING, Assistant to Real Estate and Tax Commissioner, Southern Pacific Company
ANSON HERRICK, Certified Public Accountant
VINCENT D. KENNEDY, Managing Director, California Retailers Association
HARRIS KIRK, Vice-President, American Trust Company
M. D. LACK, Manager, Tax Department, Pacific Gas and Electric Company
H. C. LUCAS, Vice-President and General Council, Pacific Greyhound Lines
CHARLES J. MCCOLGAN, California Franchise Tax Commissioner
DIXWELL L. PIERCE, Secretary, California State Board of Equalization
GEORGE R. REILLY, Member, California State Board of Equalization
B. A. SCOTT, City Superintendent, Postal Telegraph-Cable Company
W. P. WING, Secretary-Treasurer, California Wool Growers Association
NATIONAL TAX ASSOCIATION
Incorporated 1930

OFFICERS

President
A. H. STONE
Chairman, State Tax Commission of Mississippi

Vice President
CHARLES W. GERSTENBERG
Prentice-Hall, Inc., New York

Secretary
WALTER G. QUERY
Chairman, South Carolina Tax Commission

Treasurer
ROBERT J. EBY
American Telephone and Telegraph Company, New York

Executive Committee
(In addition to above officers)

Past Presidents
PHILIP ZOECHER, Chairman, State Board of Tax Commissioners of Indiana
OSCAR LESER, Former Member, Supreme Bench of Baltimore
SIMEON E. LELAND, Chairman, Illinois Tax Commission

Elective Members
Term Expiring 1939
J. B. JONES, Attorney at Law, Montgomery
J. R. SEAMAN, Chairman, State Tax Commission of Colorado

Term Expiring 1940
J. H. THAYER MARTIN, State Tax Commissioner of New Jersey
RAYMOND D. THOMAS, Oklahoma Agricultural & Mechanical College
CHARLES D. ROSA, Former Member, Wisconsin Tax Commission

Term Expiring 1941
RAYMOND H. BERRY, Attorney at Law, Detroit
NORMAN MACDONALD, Massachusetts Federation of Taxpayers Associations
ROGER J. TRAYNOR, Professor of Law, University of California

Honorary Members
L. I. McMAHON, Bell Telephone Company of Canada, Montreal
A. K. Eaton, Department of Finance, Dominion Government, Ottawa
Program
of the
Thirty-second Annual Conference
on
TAXATION
PALACE HOTEL
San Francisco, California
October 16-19, 1939

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 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 16, 10:00 A. M.
PALACE HOTEL — GOLD BALL ROOM

Conference Called to Order
Organization of Conference
Announcements
W. G. QUERY, Secretary
HARLEY C. STEVENS, Chairman, San Francisco Convention Committee

State Tax Legislation—1939
RAYMOND E. MANNING, Attorney at Law, District of Columbia

Recent Court Decisions
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 State Tax Legislation will be available for members at the registration desk.

SECOND SESSION
LUNCHEON — MONDAY, OCTOBER 16, 12:15 P. M.
PALACE HOTEL — ROSE ROOM

Greetings of San Francisco
HONORABLE ANGELO J. ROSSI, Mayor of San Francisco

Responses

THIRD SESSION
MONDAY, OCTOBER 16, 2:00 P. M.
PALACE HOTEL — GOLD BALL ROOM

Federal Tax Problems

Presiding Officer
RAYMOND D. THOMAS, Oklahoma A. & M. College
Federal Tax Problems  
Arthur H. Kent, Former Assistant General Counsel of the Treasury

The Economics of the Capital Gains Tax  
Elmer D. Fagan, Department of Economics, Stanford University

Existing and Proposed Provisions of Law Regarding Capital Gains and Losses  
Robert N. Miller, Washington, D.C.

Discussion of the 1938 Report of the Committee of the National Tax Association on Capital Gains  
Led by: Roy C. Osgood, First Union Trust and Savings Bank, Chicago

Third session will adjourn at 4:00 P.M. Delegates should leave Palace Hotel for Ferry Building (foot of Market Street) promptly in order to take 4:45 Key System boat for Treasure Island, where they will be met by special elephant trains for trip through exposition grounds, ending at California Building where fourth session will convene. It is imperative to reach Ferry Building in time for this connection.

FOURTH SESSION  
Monday, October 16, 6:30 P.M.  
Dinner—California Ball Room, Treasure Island

Presiding Officer  
R. E. Collins, Chairman, California State Board of Equalization

California's Fiscal Problems  
Honorable Culbert L. Olson, Governor of California

Presidential Address—The Cost of Government  
A. H. Stone, President, National Tax Association

Tuesday, October 17, 9:00 A.M.  
Leave Palace Hotel by Special Bus for the University of California

FIFTH SESSION  
Tuesday, October 17, 10:00 A.M.  
Greek Theatre, University of California, Berkeley

Intergovernmental Fiscal Relationships

Presiding Officer  
Carl C. Plehn, Flood Professor of Finance, Emeritus, University of California

State Financial Assistance to Local Governments  
Malcolm M. Davison, University of California

Problems in Intergovernmental Tax Immunity  
Ogden J. Ross, Commissioner, Department of Taxation and Finance, State of New York

Discussion  
John M. Pierce, Tax Counsel, California Taxpayers Association  
Fletcher H. Swift, Professor of Education, University of California
HENRY EPSTEIN, Solicitor General, State of New York
ALBERT LEPAWSKY, Director, Federation of Tax Administra-
trators, Chicago

General Discussion

Tuesday, October 17, 12:15 P. M.
Luncheon — International House, Berkeley

SIXTH SESSION
TUESDAY, OCTOBER 17, 2:00 P. M.
GREEK THEATRE, UNIVERSITY OF CALIFORNIA, BERKELEY

Presiding Officer
ROY BLOUGH, Director of Tax Research, U. S. Treasury
Department

Report of the Committee of the National Tax Association
on the Allocation of Income
LEO MATTERSORD, New York City, Chairman

Discussion
FRANK M. KESLING, Attorney-at-Law, Los Angeles
C. L. TURNER, Certified Public Accountant, Philadelphia
JOHN B. CANNING, Department of Economics, Stanford
University

Use Tax Symposium
Leader:
S. L. NUDelman, Director of Finance, State of Illinois

Participants
MABEL L. WALKER, Executive Secretary, Tax Policy
League, New York

ALFRED G. BUEHLER, University of Pennsylvania,
Philadelphia

FRANCIS N. MARSHALL, Attorney at Law, San Francisco

HARRY H. McELROY, Attorney, Southern Pacific Company,
San Francisco

L. D. MELTON, Director, Research Division, Oklahoma
Tax Commission

T. M. JENNER, Tax Commissioner, State of Washington

T. H. MUGFORD, Chief, Sales Tax Division, California
State Board of Equalization

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

WALTER F. REDDY, Director, State Board of Tax Admin-
istration, Lansing

General Discussion

SEVENTH SESSION
TUESDAY, OCTOBER 17, 8:00 P. M.
PALACE HOTEL

Round Table Conferences
Three simultaneous round tables have been scheduled for
this evening 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 — Gold Ball Room**

**Accounting Records as Related to Income Tax Returns**

(The discussion will consider the necessity or desirability for adjusting past accounts or current and future accounting procedure to facilitate the preparation of amended and current and future returns in view of changes in the tax laws, rulings and decisions.)

**Presiding Officer**

*Henry B. Fernald, Certified Public Accountant, New York; Former President, New Jersey Society of Certified Public Accountants*

**Recording Secretary**

*Harry L. White*

**Participants**

*Arthur Andersen, Certified Public Accountant, Chicago*  
*Joel M. Bowley, Certified Public Accountant, Chicago*  
*Robert Buchanan, Certified Public Accountant, San Francisco*  
*Myrtle Cerf, Certified Public Accountant, San Francisco*  
*James E. Hammond, Certified Public Accountant, San Francisco; Former President of the California Society of Certified Public Accountants*  
*Anson Herbrick, Certified Public Accountant, San Francisco*  
*A. R. Kaiser, Sears, Roebuck & Company, Chicago*  
*Philip K. Skidman, Certified Public Accountant, Memphis*

**Round Table II — Comstock Room**

**The Taxation of Oil Leases and Royalty Interests**

**Presiding Officer**

*Harley C. Stevens, Manager, Tax Department, Standard Oil Company of California, San Francisco*

**Recording Secretary**

*Milton Hyman, Los Angeles*

**Participants**

*J. W. Hartman, Assistant Assessor, County of Los Angeles*  
*Lloyd L. Aubert, General Manager, Bankline Oil Company, Los Angeles*  
*Louis H. Evans, Senior Petroleum Appraisal Engineer, California State Board of Equalization*  
*George Bouchard, Attorney at Law, Los Angeles*  
*H. G. Chase, Pure Oil Co., Chicago*  
*Robert M. Searls, Attorney-at-Law, San Francisco*

**Round Table III — California Room**

**Problems in State Supervision of Local Property Tax Assessments**

**Presiding Officer**

*Dixwell L. Pierce, Secretary, California State Board of Equalization, Sacramento*

**Recording Secretary**

*Mildred Marriage, Sacramento*
Participants

JOHN R. QUINN, Assessor, County of Los Angeles
R. E. HAMMOND, Member, Utah State Tax Commission
JOHN H. KEITH, Chief, Division of Assessment Standards, California State Board of Equalization
RUSSELL WOLDEN, Assessor, City and County of San Francisco
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GEORGE G. TUNEELL, Commissioner of Taxes, The Atchison, Topeka and Santa Fe Railway System

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Wednesday, October 18, 9:00 A. M.
Trip by Special Bus to Stanford University

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EIGHTH SESSION

Wednesday, October 18, 10:00 A. M.
MEMORIAL THEATRE AUDITORIUM, STANFORD UNIVERSITY

Presiding Officer

SIMEON E. LELAND, Chairman, Illinois Tax Commission

Address of Welcome

RAY LYMAN WILBUR, President, Stanford University

National Tax Association Town Meeting—Taxes and Interstate Trade Barriers
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A. H. MARTIN, Jr., Director, Marketing Laws Survey, Washington, D. C.

General Discussion

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Wednesday, October 18, 12:15 P. M.
Luncheon—Woodside
NINTH SESSION
WEDNESDAY, OCTOBER 18, 2:00 P. M.
MEMORIAL THEATRE AUDITORIUM, STANFORD UNIVERSITY
Death and Inheritance Taxes

Presiding Officer
FRANKLIN S. EDMONDS, Attorney at Law, Philadelphia

Report of the Committee of the National Tax Association on Double Domicile in Inheritance Taxation
FARWELL KNAPP, Attorney at Law, Connecticut, Chairman

The Division of Death Taxes Among Beneficiaries
THOMAS WITTER CHRISTIE, Attorney at Law, New York

Integration of Gift and Estate Taxes
GEORGE T. ALTMAN, Attorney at Law and Certified Public Accountant, Los Angeles

Discussion led by
JAMES W. HICKEY, Chief Inheritance Tax Attorney, State of California

TENTH SESSION
WEDNESDAY, OCTOBER 18, 8:00 P. M.
PALACE HOTEL—CALIFORNIA ROOM
Round Table IV

Citizens' Organizations and the Problems of Government

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

Recording Secretary
H. J. MILLER

Participants

The Philosophy Underlying Organizations for Citizen Control of Government
NORMAN MACDONALD, Executive Director, Massachusetts Federation of Taxpayers' Associations

How Chambers of Commerce Help Solve the Problems of Government
JAMES MUSATTI, General Manager, California State Chamber of Commerce

The Contribution of Private Governmental Research to Good Government
ROBERT M. GOODRICH, Executive Director, Providence (R. I.) Governmental Research Bureau
LENT D. UPSON, Director, Detroit Bureau of Governmental Research

The Commonwealth Club and Good Government
S. J. WARD, San Francisco

A Researcher Looks at Public Education and the Education of the Public
H. J. MILLER, Executive Secretary, Minnesota Resources Commission
Round Table V

Prospects for the Railroad Industry

The discussion will be directed to a consideration of the prospects for railroad gross earnings, how affected by loss of business to competing forms of transportation, by the level of business activity. Further to the factors affecting railroad costs, net income and the prices of railroad securities. Associated with the considerations are the problems of the proper rate of capitalization a constant or variable; the most reliable evidence for forecasting earnings; the effect of railroad reorganization and abandonment of unprofitable lines.

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J. R. Seaman, Chairman, Colorado Tax Commission

W. C. Fankhauser, Financial Consultant, California Railroad Commission

Neil H. Jacoby, Assistant Professor of Finance, School of Business, University of Chicago

Karl W. Fischer, Land and Tax Commissioner, Chicago, Burlington and Quincy Railroad

Round Table I — French Parlor (Continued)

Accounting Records as Related to Income Tax Returns

(The discussion of the seventh session will be continued and limited to the property accounts and depreciation)

Presiding Officer, Recording Secretary and Participants—same as for first session of round table

ELEVENTH SESSION

THURSDAY, OCTOBER 19, 9:00 A. M.

PALACE HOTEL — GOLD BALL ROOM

Supporting Public Services from the Earnings of Government-Owned Utilities

Joint Session with Municipal Finance Officers' Association

Presiding Officer

Carl H. Chatters, Executive Director, Municipal Finance Officers' Association

What Is Service at Cost?

James K. Hall, Professor of Economics, University of Washington
Experiences of Selected Cities in Supporting Government via Earnings of Utility Enterprises
J. W. Prather, City Auditor, Ames, Iowa
T. A. Swayze, City Comptroller, Tacoma, Washington
Dean Van Ness, Commissioner of Finance, Topeka, Kansas
E. A. Cottrell, Palo Alto, California

Discussion led by
Charles J. Fox, City Auditor, Boston

TWELFTH SESSION
Thursday, October 19, 2:00 P. M.
Palace Hotel — Gold Ball Room

Presiding Officer

Report of the Committee of the National Tax Association on Federal Taxation of Corporations
Robert Murray Haig, Columbia University, Chairman

Discussion
Robert C. Brown, School of Law, University of Indiana
Royal B. Cushing, Attorney at Law, Chicago
A. R. Kaiser, Sears, Roebuck & Company, Chicago
Stafford Smith, Socony-Vacuum Oil Company, New York
P. K. Sidor, Certified Public Accountant, Memphis

General Discussion
Report of the Resolutions Committee

THIRTEENTH SESSION
Thursday, October 19, 6:30 P. M.
Dinner — Palace Hotel, Gold Ball Room

Presiding Officer
A. H. Stone, President, National Tax Association

Future Trends in Government Finance
Chester H. Rowell, Editor and Publicist, San Francisco

Action on Report of Resolutions Committee

Miscellaneous Matters

Adjournment of Conference

Annual Meeting of the National Tax Association
"Trial by Jury," Gilbert and Sullivan
Sacramento Light Opera Guild, Bernard Callery, Director
COMMITTEES OF THE NATIONAL TAX ASSOCIATION

Allocation of Income

LEO MATTERSDORF, Chairman
C. B. ALLYN
W. R. BRADLEY
E. M. ELKIN
C. FRASER ELLIOTT
ROBERT S. FORD
ELDON P. KING
CARL S. LAMB
THOMAS C. LAVERY
EDWARD R. LEWIS
HENRY F. LONG
JOHN J. MERRILL
ARTHUR F. POTTER
HENRY ROTTSCHAEFER
CLARENCE L. TURNER

New York
Illinois
South Carolina
Pennsylvania
Ontario, Canada
Michigan
District of Columbia
Pennsylvania
Ohio
Illinois
Massachusetts
New York
Connecticut
Minnesota
Pennsylvania

Double Domicile in Inheritance Taxation

FARWELL KNAPP, Chairman
SETH T. COLE
WILLIAM D. KELLY
W. H. H. GENTRY
ZSCHMARIAH CHAPPE, JR.
LINN L. REIST
JAMES W. MARTIN
T. LUDLOW CRYSTIE
RAYMOND M. REMICK
JAMES L. SAYLER

Connecticut
New York
New Jersey
California
Massachusetts
Pennsylvania
Kentucky
New York
Pennsylvania
Illinois

Federal Taxation of Corporations

ROBERT MURRAY HAIG, Chairman
FRANKLIN S. EDMONDS
MARK GRAVES
ARTHUR H. KENT
M. SLADE KENDRICK
EDWIN D. EVANS
THOMAS REED POWELL
FRANK E. SEIDMAN
GODFREY N. NELSON
GERHARD COLM
WILLIAM A. SUTHERLAND
R. C. BECKETT

New York
Pennsylvania
New York
California
New York
Illinois
Massachusetts
Michigan
New York
New York
Georgia
Illinois

Taxation of Capital Gains

ERIC L. KOHLER, Chairman
RANDOLPH E. PAUL
GEORGE E. CLEARY
ROY C. OSGOOD
MABEL NEWCOMER
CARL S. SHOUP
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ROBERT C. BROWN
HERBERT D. SIMPSON
A. H. LITTLETON
MARTIN Saxe

Tennessee
New York
New York
Illinois
New York
New York
California
Indiana
Illinois
Illinois
New York
San Francisco Convention Committee

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Frank Agnew, Assistant Secretary, Fireman's Fund Insurance Company
C. T. Blanck, Assistant Vice-President, Pacific Telephone and Telegraph Company
Harry Caddow, Secretary-Manager, California Wine Institute
Louis J. Gilbert, Secretary, California Liquor Industries Association
H. B. Harding, Assistant to Real Estate and Tax Commissioner, Southern Pacific Company
Anson Herrick, Certified Public Accountant
Vincent D. Kennedy, Managing Director, California Retailers Association
Harris Kirk, Vice-President, American Trust Company
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H. C. Lucas, Vice-President and General Council, Pacific Greyhound Lines
Charles J. McCollan, California Franchise Tax Commissioner
Dixwell L. Pierce, Secretary, California State Board of Equalization
George R. Reilly, Member, California State Board of Equalization
B. A. Scott, City Superintendent, Postal Telegraph-Cable Company
W. P. Wing, Secretary-Treasurer, California Wool Growers Association
NATIONAL TAX ASSOCIATION
Incorporated 1930

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Chairman, State Tax Commission of Mississippi

Vice President
CHARLES W. GERSTENBERG
Prentice-Hall, Inc., New York

Secretary
WALTER G. QUERY
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A. K. EATON, Department of Finance, Dominion Government, Ottawa
November 22, 1958

Professor Roger J. Traynor
School of Jurisprudence
University of California
Berkeley, California

Dear Roger:

I am indeed glad to have your letter of November 15, particularly to get your reaction about San Francisco as a place for the 1959 N. T. A. conference. We shall lean quite heavily upon you and Dixwell for staging this affair. I plan to suggest to Stone that he invite you to become a member of the program committee and that he make Dixwell chairman of the local committee on arrangements and entertainment, and I trust that both of you will serve.

We indicated to Dixwell it would be necessary for us to tie up a hotel for approximately a week. In canvassing the situation with some of those active in the association here and in New York, it appears that the week of October 16 would be an admirable time for the convention. This would enable people to start from New York on October 11, getting advantage of Columbus Day, the 12th, and thus only miss a day and a half working time out of that week. We had planned to run the conference from Monday morning, October 16, through Thursday evening, in time for midnight trains to take them on their various ways up and down the coast, as well as eastward. Of course the time that we can have the convention will depend somewhat upon the availability of hotels. I am sure, however, that our best opportunities for the kind of features we like to stress are better in October than at any other time. The tourist season will have waned considerably and we ought to have no difficulty in getting accommodations. I suppose Dixwell has already written Query about this but if he hasn't I trust that you will get him to look into this thing at once.

I am delighted that you have accepted your membership on the executive committee of the association. You were just the one we wanted for that particular job and it is my hope that you will help us steer the association for some little time to come, so that we may keep the organization moving upward. The fact that you had never taken time to join, we certainly will never hold against you. Believe me, it was grand to have seen you and I hope that when we come to San Francisco you will not be so busy but that I can visit a little more with you.

Sincerely,

Simeon E. Leland
PERSONAL

Professor Roger J. Traynor,
Berkeley, California.

Dear Roger:

I am in my office for the first time since I returned from California. I have not been really ill, but have suffered from a combination of throat and eye trouble, which has been somewhat serious. I am taking advantage of this earliest opportunity to tell you how much I appreciated your fine cooperation toward the success of the San Francisco Conference. You and Dixwell Pierce, Simeon Leland, Charlie Gerstenberg, Walter Query and Barley Stevens, and a few others, did the work and are really entitled to the credit for whatever was accomplished. I simply want you to know that I am grateful to each and all of you. I enjoyed every minute of my association with you, and feel that I have missed a great deal in not having known you better. Please remember me to Mrs. Traynor.

With warm regard, I am

Sincerely yours,

A. H. Stone
December 13, 1939

Mr. A. H. Stone
Chairman, Mississippi Tax Commission
Jackson, Mississippi

Dear Mr. Stone:

It was pleasant indeed to hear from you, and I hope that by now you have made a complete recovery. The list of men to whom to attribute the success of the Conference would be far from complete without your own name, and we only wish that you and Mrs. Stone might have made a longer stay in California. We shall look forward to seeing you again at the next Conference and meanwhile Madeleine joins me in warm regards to you both and all of our best wishes for the coming year.

Sincerely,

Roger J. Traynor
November 4, 1939

P. K. Seidman, Esq.
Farnsworth Building
Memphis, Tennessee

Dear Mr. Seidman:

I am very glad to have the copies of the letters regarding Memphis as a meeting place for the National Tax Conference in 1941 and I can assure you that it will receive most serious consideration.

Sincerely yours,

Roger J. Traynor

RJT: NBL
Mr. Walter G. Query  
South Carolina Tax Commission  
Columbia S.C.

Dear Mr. Query:

You may recall that during the San Francisco Conference I mentioned to you the fact that I had in my possession letters from various officials, both of the City and State, extending an invitation for the Conference to come to Memphis in the year 1940. At the time that I made the oral bid, I did not deem it advisable to read these letters. However, I am enclosing them so that you can have them for record purposes. Copies of this letter and the enclosures are going to all officers and executive committeemen.

I do not feel that Memphis is really in competition with any other city in bidding for next year's Conference. For a good many years we have been putting in our bids and were it not for the fact that the Fair is the attraction for next year, a much stronger fight would have been put up to get the group to meet here in 1940. In view of these facts, we have the undisputed right of way for 1941.

Some apprehension may exist as to the shouldering of the many details incident to arranging for a conference the size of ours, particularly since the Association has few members in this locality. However, I know that cooperation will be abundant, coming from the various officials and also the faculty of Southwestern University, located here in Memphis. If that is the only stumbling block, then I can personally assure you that it can be stepped over lightly.

As you know, the necessity of having the tax consciousness of the people in this section aroused is very timely and important to the functioning of the tax laws generally. Our group can do much to bring about this desired result. Therefore, I hope that the Executive Committee in deliberating on the conference site for 1941 will choose Memphis. It is assumed that I will be notified of any action taken by the Committee, whether favorable or otherwise, so that I can at least set the wheels in motion or close my file.

I enjoyed our brief visits at the San Francisco Conference and always look forward to meeting with you.

Sincerely,

[Signature]

November 2, 1939
October 10, 1939

National Tax Association  
In Convention Assembled  
San Francisco, California

Dear Sirs:

Memphis is honored to join with the local members of your Association and our Chamber of Commerce in extending to you a most cordial and sincere invitation to hold your 33rd Annual Convention in our city next year. We appreciate the vital importance of your Association, and feel that its meetings will be an inspiration to the entire Mid-South.

Memphis is ideally located in the heart of the great valley of the Mississippi, with splendid hotel accommodations and transportation facilities.

We would be delighted to have you as our guests and assure you of our desire to cooperate in every way possible should we be honored to have you with us next year.

Very sincerely yours,

(S) Watkins Overton  
Mayor
Nashville, Tennessee
September 29, 1939

Honorable Walter G. Query, Secretary
National Tax Association
State Tax Commission
Columbia, South Carolina

Dear Mr. Query:

The Department of Finance and Taxation joins the Convention Bureau of the Memphis Chamber of Commerce in extending you an invitation to hold your 1940 convention in Memphis.

Memphis is one of the best convention cities in America, and all arrangements for the meeting, entertainment, etc. will be adequately taken care of, and we will cooperate with you to the fullest extent toward making your convention a most successful one.

We are most anxious that you let Memphis be your next host city, and I hope you will accept our invitation.

Cordially yours,

George F. McCanless
COMMISSIONER

GFM:imw
September 29, 1939

Honorable P. K. Seidman
Farnsworth Building
Memphis, Tennessee

Dear Mr. Seidman:

Your letter has been received and it gives me pleasure to extend to the National Tax Association an invitation to hold its Thirty-third Annual Conference on Taxation in Tennessee.

It is hoped that the Association will see fit to come to Tennessee for its next Annual Convention. If some city in Tennessee is chosen, we will do our best to extend every courtesy to officials and delegates.

Very sincerely yours,

(S) Prentice Cooper
Prentice Cooper
September 28, 1939

Mr. Morris Edwards  
Executive Vice President  
Cincinnati Chamber of Commerce  
Cincinnati, Ohio

Dear Mr. Edwards:

I am very glad to have your letter of September 22 regarding Cincinnati as a meeting place for the National Tax Association in 1941 and assure you that it will receive serious consideration.

Sincerely yours,

RJT:A

Roger J. Traynor
September 22, 1939

Professor Roger J. Traynor  
National Tax Association  
University of California  
Berkeley, California  

Dear Professor Traynor:

Cincinnati, through your fellow member, Thomas C. Lavery, is extending an invitation to the National Tax Association to meet here in 1941. This is a matter for the Executive Committee to decide at a future date. We wish, however, to take this opportunity to tell you that the civic and commercial interests of our city are behind your Cincinnati members in the move to bring you here in 1941.

Back of Cincinnati's invitation is something more than civic pride and a spirit of hospitality. There is a very sincere feeling that your best convention can be held here. Our geographical location, within a night's ride of half the population of the country, is the primary basis for this belief. In addition to this, Cincinnati is particularly accessible to the South since it is the northern terminus of the two major southern railways.

Seven trunk line railroads, excellent air service, and the nation's main highways converge on Cincinnati for the convenience of your members. The reduced distances which they will travel to Cincinnati save time and money. Outstanding hotel and meeting facilities await them here, and a century old reputation for hospitality insures a warm welcome and careful planning for their entertainment.

May we have your earnest consideration of Cincinnati's invitation for 1941?

Sincerely yours,

Morris Edwards  
Executive Vice President

ME: MJL
Dear Professor Traynor:

One of the few real privileges and pleasures of my office is represented in this opportunity which I now take to join with Thomas C. Lavery in inviting you to hold the 1941 convention of the National Tax Association in the Queen City.

We are not content in Cincinnati to permit the members of any National Association living here to have all the pleasure and responsibility of being host to their fellow members. We consider conventions of Associations such as yours as a business asset and a civic responsibility. Please believe that I am not merely making phrases when I invite you to make full use of any agency of our City Government in the event that Cincinnati is selected for the 1941 convention.

Very truly yours,

James Garfield Stewart  
MAYOR

Professor Roger J. Traynor  
National Tax Association  
University of California  
Berkeley, California
Sonoable Jasse Gartield Stewart
Mayor of City of Cincinnati
Cincinnati, Ohio

Dear Mayor Stewart:

I am very glad to have your letter of September 23 regarding Cincinnati as a meeting place for the National Tax Association in 1941 and assure you that it will certainly receive serious consideration.

Sincerely yours,

Roger J. Traynor

RJT:NBL
September 25, 1939

Mr. W. J. Conway
Chairman, Wisconsin Tax Commission
Madison, Wisconsin

Dear Mr. Conway:

I am very glad to have your letter of September 12 regarding Milwaukee as a meeting place for the National Tax Association in 1941 and assure you that it will certainly receive serious consideration.

Sincerely yours,

Roger J. Traynor

RJT: A
September 12, 1939

Mr. Roger J. Traynor
University of California
Berkeley, California

Dear Mr. Traynor:

Last year at Detroit, I personally presented an invitation on behalf of the State of Wisconsin and the City of Milwaukee to the National Tax Association, urging that Milwaukee be considered as the location of the 1939 convention. While that invitation was not accepted, we are still anxious to act as your hosts and plan to renew the invitation at San Francisco this year for 1940.

Milwaukee, the metropolis of our state, has established an enviable reputation as a convention city, having entertained such outstanding organizations as the American Bar Association, American Medical Association, American Dental Association and other large organizations over the past several years. The National Education Association has already selected Milwaukee as the location for its 1940 summer meeting.

Milwaukee's central location would afford many in the Middle West the opportunity of attending the convention, who heretofore have been unable to do so. Hotel accommodations and meeting facilities are adapted to every purpose. The city has a deep civic pride in its natural beauty, and is not excelled in its achievements in health, safety, lawfulness and education.

The recreational opportunities are of the best. Milwaukee is situated at the doorway of Wisconsin's celebrated "land o' lakes". In a post-convention trip, visitors and delegates can, in a few hours, enjoy our famous lake region which has given Wisconsin an outstanding reputation.

Again I very cordially urge your serious consideration of Milwaukee as a location of the 1940 convention of the National Tax Association. I am certain that you will return home with the memory of time pleasantly and profitably spent in a city which has earned a national reputation for its genial hospitality.

Very cordially yours,

WJC:HS

WISCONSIN TAX COMMISSION

Chairman
Dr. Roger J. Traynor,
University of California,
Berkeley, Calif.

Dear Dr. Traynor:

I received the reporter's manuscript with the formal papers delivered at the San Francisco Conference over the week end and in going over the papers I find that you did not give the paper which you presented at the Death Tax Session a title or subject. I could probably read the paper through and give it a title but I would prefer that you do so.

Please write me by return mail furnishing me with a title for the paper.

With my kindest personal regards, I am

Yours sincerely,

W. G. Query,

W. G. Query, Secretary,
NATIONAL TAX ASSOCIATION.

WGQ: jeh
November 29, 1939

Mr. W. G. Query
Secretary, National Tax Association
Columbia, South Carolina

Dear Mr. Query:

The title of the paper presented at the Death Tax Session is, "The Green Case."

I found a number of typographical errors in reading over the mimeographed copy of the paper presented at the first session. Most of these errors are of no great consequence and will probably be caught by the printer. There is one, however, on the first line which completely twists the meaning intended. "Casual" should be "causal." I spoke to the reporter about it but as he had so many details to care for he may have overlooked making the correction. I should greatly appreciate your checking the proof to make certain that the word appears as "causal" and not "casual."

With all good wishes,

Sincerely yours,

Roger J. Traynor

RJT: NBL
November 13, 1939
N-1225

Mr. Roger J. Traynor,
Berkeley, Calif.

Mr. Traynor:

The management of the Netherland Plaza Hotel is very pleased to join with your local members in extending a most cordial and sincere invitation for the 1941 convention to be held in Cincinnati at the Netherland Plaza.

We have followed this convention so closely for the last few years that we really feel we are members with the privilege of taking an interest in the Association. Cincinnati, as you know, was very much interested in having the convention this year and is just as much interested in the possibility of bringing the convention here in 1941 since New York City has definitely been selected for next year. At this time we should like to reiterate our invitation and offer you the services and facilities of the Netherland Plaza Hotel.

We have described our facilities and the various advantages of the city and should like to point out that a very successful convention could be held here because of Cincinnati's splendid geographical location, its many entertainment features, parks and museums.

Our entire staff would cooperate with you in every possible way to make the convention a success in the event you select Cincinnati and the Netherland Plaza for the meeting.

Hoping that you will give favorable consideration to our invitation and with best wishes, I am

Sincerely yours,

[Signature]

Harry Nolan
Sales Manager
November 8, 1939

Professor Thomas C. Lavery
Campus Station
Cincinnati, Ohio

Dear Tom:

It was pleasant indeed to have word of you and to know that you were once more safely established in Cincinnati, to which city we reluctantly relinquished you after your brief stay here. I wish that I could honestly accept some part of the kudos for the conference, but the masterly hand which is really responsible is neither Italian nor Irish, but old English and easily to be identified as that of Dixwell Pierce. His sequence of planned migrations was a delight to us all for it enabled us to see somewhat more of our agreeable guests than might otherwise have been possible within the stuffy confines of conference rooms.

We shall certainly remember Cincinnati for 1941, particularly because it is indelibly identified with you. Meanwhile Madeleine joins me in kind regards to you and Mrs. Lavery.

Sincerely,

Roger J. Traynor

RJT:A
November 1, 1939.

Dear Roger:

Back in Cincinnati and on the job again, but life here with us will never be the same after seeing San Francisco. Jeanne and I agreed (as we rarely do) that the whole trip to the Coast was more like a dream than a reality. Whoever arranged that migratory program certainly had something on the ball, and I imagine your fine Italian hand was pretty well mixed up in it. Of course I shouldn't say this conference was the best I ever attended, but I will say it anyway.

I want to remind you about our invitation to come to Cincinnati in 1941, and to say that we are counting your vote as one in our favor. Of course, we can't compete with you in attractions, but we will do our best.

I was glad to be able to make a brief tour of your law building and to see where you do your work. Please tell your book review editor that I am almost ready to shoot on that book review of Brown's cases I promised him. It should be there within a week.

With best wishes to Mrs. Traynor and yourself, I am

Sincerely yours,

[Signature]

Professor Roger J. Traynor,
Law School,
University of California,
Berkeley, California.
Mr. Roger J. Traynor  
Member of National Tax Association Executive Committee  
University of California  
Berkeley, California  

Dear Sir:

At the last meeting which the Association held in Detroit an invitation was extended to your association to hold its 1939 convention in the city of Milwaukee, Wisconsin. I understood that the place of the next meeting would be determined by the Executive Committee the early part of this year.

Having presented such invitation at Detroit on behalf of Milwaukee, it has been suggested that the matter of the next meeting be called to your attention at this time. I here repeat what I said in a previous letter that the metropolis of our state has established an enviable reputation as a convention city and has had as its guests, among others, the American Bar Association, the Benevolent and Protective Order of Elks, and other large organizations which would tax the ability of any city in the country to accommodate and entertain.

This city is centrally located and will afford an opportunity to many in the central west to attend that heretofore, on account of distance, have not been able to do so. The hotel accommodations and meeting facilities are adapted to every purpose. It has a deep civic pride in its natural beauty and its achievement in the line of health, safety, lawfulness and education is not excelled. In the matter of transportation facilities you will find that the city of Milwaukee possesses all modern means, such as car ferries, steamship lines, splendid railroad connections, electric lines, air lines, and bus lines, all of which contribute to the convenience, comfort and pleasure of those attending a convention. This city offers all convention facilities and has one of the finest auditoriums of its kind in America.

In this great city you will find located and in operation some of the largest manufacturing plants, the products of which are distributed throughout the civilized world. The diversity of the industries is always a marvel to the visitors of this great industrial center.

The recreational facilities are of the best. Milwaukee is located at the entrance of Wisconsin's celebrated vacation land and after the meeting the visitors can, after a few hours travel by train or by automobile, be enjoying the lake region which has given to our great state a splendid reputation and a name.
Again I very cordially urge upon you the selection of the city of Milwaukee for your 1939 convention, feeling certain as I do that the greatest amount of baggage that you will carry home will be the memory of time most pleasantly and profitably spent in a city which, as indicated, has established a most enviable reputation as one of the great convention cities of our state and nation. Come to Milwaukee and the state of Wisconsin and give us an opportunity to fulfill the representations that have been made.

Awaiting your decision with interest, and on behalf of the many citizens of this state that are awaiting an opportunity to entertain the National Tax Association, I remain

Very cordially yours,

W. J. Conway, Chairman of the Wisconsin Tax Commission

WJC: HS
Columbia, South Carolina, 
December 30, 1938.

To the Members of the
Executive Committee of the
National Tax Association.

Gentlemen:

Sometime ago President Stone authorized me to
proceed with a poll of the Executive Committee for the purpose
of selecting the meeting place of the 1939 Conference and fixing
the date of the conference.

At the annual meeting of the Executive Committee
held during the Detroit Conference, the committee discussed the
1939 meeting place and it was the opinion of a majority of the
members of the committee that the conference should be held in
the West, due to the fact that New York has deferred its invita-
tion until 1940.

At an informal meeting of some of the officers
and members of the Executive Committee the day the Detroit Con-
ference adjourned, further consideration was given to the time
and place of the 1939 Conference and it was generally conceded
that the conference should be held in San Francisco during the
first part of October. The attendance at the San Francisco
Exposition would be much less during October than during the
summer months and the hotels would be able to accommodate our
delegates.

Neither the unofficial expressions of the Execu-
tive Committee nor the informal expressions of the officers and
members of the committee present at the informal meeting, will be
binding on the members of the committee when official vote is cast
but as it has been the custom to hold a conference on the Pacific
Coast about every ten years and in view of the generally accepted
fact that the 1940 Conference will be held in New York, mature
consideration should be given the sentiment expressed by the
officers and delegates at the Detroit Conference in favor of
San Francisco.

Invitations were extended during the Detroit
Conference by:

Denver and Colorado Springs, Colo.,
Omaha, Nebr., Minneapolis and St. Paul, Minn.,
Dallas and Fort Worth, Tex., Cincinnati, Ohio,
New Orleans, La., and Los Angeles, Calif., in
addition to San Francisco, and the usual invitations
from many other places, which cannot be seriously
considered.

In addition to the above a very pressing invitation
was received from San Diego, Calif., in today's mail.

Please use the enclosed ballot in expressing your
first and second choice, and sent to me by return mail.

Yours sincerely,

W. G. Query, Secretary,
NATIONAL TAX ASSOCIATION.

W.G.: Jeh
December 8, 1938

Simeon E. Leland, Esq.
Illinois Tax Commission
33 No. La Salle Street
Chicago, Illinois

Dear Simeon:

The more I meditate the problem presented in your memorandum of November 30 to the Executive Committee of the National Tax Association, the more I am inclined to agree with the gist of your feeling as expressed in your letter to Professor Sandelson.

If I read your aright, you are acutely aware, as all of us must be, of the disturbing breach of good conduct committed by Mr. Doyle. Premeditated as his remarks undoubtedly were, and offensive as was his manner of launching them in such a specialized forum, they could hardly with propriety be privately circulated if the Association disowned them for publication, and there would be little purpose to private circulation if they were published. I agree with you that if the Association allowed such private circulation without corresponding publication it would lay itself open to the accusation that it too had committed a breach of conduct.

The question then resolves itself into this: Would any purposes be served by publication except the purposes of Mr. Doyle? I think he in his own eyes would gain, and the Association would lose by such publication. You have suggested a sensible solution, and one that would diminish rather than enhance the importance of Mr. Doyle's conduct wherever it might conceivably carry weight. To delete his remarks from the written record (and, of course, therefore, to forbid their private circulation) on the ground that they are not germane, is not only a punishment that fits the crime but is one that could hardly be withheld without violating the Association rule in this regard.

Sincerely yours,

Roger J. Traynor

RJT:A
Mr. Roger J. Traynor,
Berkeley, Calif.

Dear Mr. Traynor:

It is a great pleasure to know of your willingness to help with carrying on the decision department of our Bulletin, as time permits.

I have assurances from R. E. Manning of the Congressional Library, who has been kindly supplying legislative summaries at our annual conferences, that he will take a leading part in the matter and have told him of your kind offer to help.

It will take a little time to adjust things but I should look for Manning to get into action within a month or so, when you will doubtless hear from him.

With best wishes,

Yours sincerely,

[Signature]
November 21, 1935

Mr. A. E. Holcomb
35 French Ridge
New Rochelle, New York

Dear Mr. Holcomb:

I have your letter of November 13. The cases which you list are the only ones I can recall mentioning in the course of my remarks at the Oklahoma Conference. I was particularly interested in that part of your letter dealing with what I said concerning the legality of service of process upon an agent of a concern engaged in interstate commerce. It seems that my remarks were perhaps a little stronger in this case than they needed to be. *International Harvester Company v. Kentucky*, 234 U. S. 579, settled the question, I believe, regarding service of process upon a corporation engaged exclusively in interstate commerce at least in those cases where the activities in the state went beyond the mere solicitation of orders. *Flesner v. Farson*, 248 U. S. 239, left a doubt as to whether process could be served in similar situations upon an agent of a non-resident individual. It was this doubt that, I think, the case I referred to settled. That case is *Henry L. Doherty & Co. v. Goodman* (1935) 55 Sup. Ct. 553. Although this case did not involve interstate commerce a persuasive argument can be made, I think, for the proposition that, coupled with *International Harvester Co. v. Kentucky*, it compels the conclusions for which I referred to it.

If it is at all possible, I should like very much to see the proofs of my remarks in order that I may at least call to your attention any statements which I think exaggerated or erroneous.

Very truly yours,

Roger J. Traynor
Mr. Roger Traynor,
Franchise Tax Commissioner,
420 State Office Building,
Sacramento, California.

Dear Mr. Traynor:

I am undertaking to edit the proceedings of the Oklahoma City conference. I find your remarks in good shape, can follow them readily and recognize the cases cited. For your information, I might list them, so that you may advise me if they are incorrect. The cases cited are:

- Gregg Dying Works v. Query
- Monomotor Oil Co. v. Johnson
- Flexner v. Farson. You referred to this case, as casting doubt upon the legality of service of process upon an agent of a concern engaged in interstate commerce and said that while the bill was in progress in the California legislature, the U. S. Sup. Ct. "settled that doubt." I do not find a citation of the case which so settled the doubt. Did you intend to give it?
- Colorado v. Harbeck
- Moore v. Mitchell
- Dawson Distilleries Co. v. Kentucky.

As I say, the manuscript is free from difficulty and I think, satisfactorily handle it, without referring it to you, unless you think it important for me to do so. I am trying to hurry the matter as fast as possible and have sent your remarks to the printer.

Very truly yours,

A. E. Holcomb