

University of Mississippi

eGrove

---

American Institute of Accountants

Deloitte Collection

---

11-28-1923

**Letter from Edward E. Gore, President, American Institute of Accountants, to the Members and Associates of The American Institute of Accountants Re: Special Committee in Connection With All Matters Affecting Federal Taxation.**

Edward E. Gore

Follow this and additional works at: [https://egrove.olemiss.edu/dl\\_aia](https://egrove.olemiss.edu/dl_aia)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

AMERICAN INSTITUTE OF ACCOUNTANTS

Letter November 28, 1948, special committee in connection with all matters affecting federal taxation.

# American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

November 28, 1923.

To the Members and Associates  
of The American Institute of Accountants

Gentlemen:-

At the annual meeting of the American Institute of Accountants, held at Washington, D. C., on September 18, 1923, the following resolution was adopted:

"RESOLVED, (1) that a special committee be appointed by the chair; (2) to act with the committee on federal legislation; (3) having in charge (a) the one duty of bringing out the thought of the membership of the Institute as to what can be done which has not been done in regard to administering the present income-tax law, (b) and to take up the whole question of the contact of the accountant with the Bureau of Internal Revenue; (4) such committee to send out to the membership at large a statement (a) as to the reason of its appointment and (b) asking for specific suggestions; (5) with leave to co-operate with the committees of other organizations having a similar object in view."

In pursuance of this resolution it is deemed necessary and desirable to gather all of the information possible from the membership, and with that end in view there is enclosed herewith a statement of subjects upon which your suggestions and experience are requested. The importance of the subjects and the opportunity for the Institute to be of service to the business public justifies us in urging that a reply be made at once and that opinions formed from experience should be expressed in such form as to give a clear idea of the position of the member expressing such opinion.

The Institute has probably never had an opportunity to be of such outstanding service to the business public as will be given it this winter through its participation in tax legislation, and particularly through its opportunity to be of service in improving the administration of tax laws.

A special committee has been appointed to represent the Institute in connection with all matters affecting federal taxation, and this committee will be prepared to use all of the information coming to it with the utmost effect. The only thing that remains to be done is for the members to join enthusiastically in supplying the information that is required.

Anticipating your hearty and prompt response, I remain

Yours very truly,

EDWARD E. GORE,  
President.

EEG:WCF  
Enclosure.

SUBJECTS UPON WHICH OPINIONS AND INFORMATION OF MEMBERS ARE REQUESTED.

---

- (1) Criticisms of or objections to the Federal Income-tax laws.
- (2) Proposed amendments thereto.
- (3) Criticisms of or objections to the regulations.
- (4) Proposed amendments thereto.
- (5) Criticisms of or objections to the manner in which the law and the regulations are administered.
- (6) Recommendations for improvement of the administration of the law and regulations.
- (7) Any specific complaint, objection or criticism of any matter connected with the law or its administration.

Wherever possible replies should state (a) the number of the subject which is being discussed; (b) (1) - the section and sub-section number of the law or (2) the article number of the regulations or (3) the division of the Internal Revenue Department.

This method is suggested in order to facilitate the committee's work, but if the numbers of sections and sub-sections or articles be unknown to the member, let the answer come in anyhow, as what is most desired is a full expression of opinion at the earliest possible moment.

\*\*\*\*\*