93

Congressional Bills

THE MERCHANTS CLUB
OF CHICAGO

SECRETARY'S OFFICE
416 TIMES-HERALD BUILDING

Chicago, March 14th, 1900.

William R. Harper, Esq.

Chicago.

Dear Sir:--

At a meeting of the Merchants Club held on Saturday Evening, March 10th, 1900, the following Resolutions were adopted unanimously:

RESOLVED, That the Merchants Club of Chicago approve as essential to a proper grasp of the growing opportunities of the United States for commercial supremacy among the nations of the earth, the principles of the bill now pending in the House of Representatives for the reorganization of our consular service on a business basis.

RESOLVED, That we earnestly request our Senators and Representatives in Congress to do all in their power to secure early consideration of this bill and to insure its passage.

RESOLVED FURTHER, That the Secretary of the Club be instructed to forward copies of these Resolutions to the Senators and Members of the House from Illinois and neighboring States, and to the President of the Senate and Speaker of the House".

I have been instructed by the Executive Committee to urge each member to write to his representative and senators, and also to any others in other States with whom he may be acquainted, urging them to use their influence to secure the passage of the bills referred to in the Resolution.

I trust that you will give this matter your immediate attention so that the interest of Congress may be instantly aroused.

Very truly yours,

A.A. McCormick
Secretary. oc

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The Merchants Club

of Chicago

SECRETARY'S OFFICE
416 TIMES-HERALD BUILDING

DEAR SIR:

I beg to append hereto the report of the Nominating Committee, upon which action will be taken according to the By-Laws at the meeting to be held Saturday, April 14, 1900.

A. A. McCormick
SECRETARY.

MR. A. A. McCORMICK,
Secretary, Merchants Club,
Times-Herald Bldg., City.

MY DEAR SIR:

The Nominating Committee appointed at the meeting of the Merchants Club, held on Saturday Evening, March 10th, at the Grand Pacific Hotel, beg to report the following nominations for Officers to serve during the coming year, viz.:

President,
HERMON B. BUTLER.

Vice-President,
GRAEME STEWART.

Secretary,
HUGH J. McBIRNEY.

Treasurer,
E. G. FORMAN.

Executive Committee,

| ONE YEAR | TWO YEARS. |
| --- | --- |
| R. M. BISSELL. | A. J. EARLING. |
| A. A. McCORMICK. | E. A. BANCROFT. |

Reception Committee,

R. A. KEYES, Chairman.

| | |
| --- | --- |
| CHARLES L. BARTLETT. | FREDERICK GREELEY. |
| C. L. STROBEL. | BENJAMIN CARPENTER. |

Respectfully submitted:
WALTER H. WILSON,
ARTHUR T. ALDIS,
CHARLES H. HODGES,
HENRY A. KNOTT,
CHAS. A. WACKER.

Child Labor

Judson
Activities

January 30th, 1907.

Miss Mary E. McDowell,

4630 Gross Ave., Chicago.

My dear Miss McDowell:-

In accordance with your request I have written to Messrs. Tawney and Madden of the House Committee, and Messrs. Allison and Cullom of the Senate Committee. It would seem absurd not to have the appropriation made.

Very truly yours,

Child Labor

January 30th, 1907.

Miss Mary E. McDowell,

4630 Gross Ave., Chicago.

My dear Miss McDowell:-

In accordance with your request I have written to Messrs. Tawney and Madden of the House Committee, and Messrs. Allison and Cullom of the Senate Committee. It would seem absurd not to have the appropriation made.

Very truly yours,

Penn. Limited - Jan. 27 -

President Judson -
University of Chicago -

Dear Mr. Judson: The bill authorizing the Dept. of Commerce & Labor to make an investigation into conditions of working women & children has passed both houses but without an appropriation. The Speaker Cannon would not permit. We want very much to secure this. Secy Straus, & Commissioner Neill want to make a thorough & worthy investigation. Could you write Mr. Tawney, & any other members of the Com. on Appropriations. If it were not urgent I would not trouble [illegible] having a man as yourself [illegible]

The bill to provide for an investigation of the woman and child workers of the United States has just passed both Houses of Congress and has been signed by the President. The bill includes no appropriation which is however absolutely necessary to its enforcement; it must be secured independently and this is what we are now aiming to accomplish. The bill aims to discover and make known the social, sanitary, moral, physical and economic conditions under which women and children work and the effect of this work upon the morals of young girls, upon the health of women, upon their homes, upon their children, upon the wage-earning power of their husbands, upon family desertion, upon the birth rate and marriage rate and upon the industrial displacement of men by women.

Those that have urged the passage of the bill feel that such an investigation by the Federal Government is of the utmost importance. Only by having the entire inquiry planned and executed under the direction of a single head will the material be in uniform shape in the different states and permit comparative study of conditions and results of any economic or social value. Also when done by the Federal Government we can rest assured that the inquiry is entirely impartial as between the states or the various industries within a state. Moreover those employers that aim at maintaining good conditions among their employees have a right to have the methods of their competitors laid fairly before the people.

The whole question of woman and child labor - closely associated as it is with the increasing immigration of unskilled foreign workers who contribute most largely to this class of labor - is one that is at present receiving widespread attention. But it is impossible to discuss it rationally or to treat wisely the problems involved unless we have at our disposal a large amount of carefully gathered facts and figures on which to base our conclusions. At present we have only personal impressions or experience of limited scope to work from and cannot convincingly meet the statements of those that urge that existing conditions need no alteration.

State legislation on the issues involved cannot be intelligent unless we can have trustworthy knowledge of the experience of others and of the results of those measures that have been enforced in various States. Unless we fit ourselves for intelligent action upon these industrial questions which are in fact economic and social questions involving the welfare of the whole body politic we invite unwise and hysterical legislation of the ultra-radical parties which will injure all alike.

The investigation provided for by the bill CANNOT BE CARRIED OUT unless an appropriation for it can be secured. To do this it is of great importance that everyone interested in the measure shall write personal letters to the Chairman of the House Appropriations Committee and to those members thereof that represent his own state and also to the Representative from his own Congressional District. Will you not do this and get others to do the same?

In writing please make it clear that what you urge is an adequate appropriation for carrying out the provisions of Senate Bill 5469 for "an investigation by the Department of Commerce and Labor of the conditions of labor of woman and child workers in the United States."

The letters should be sent as soon as possible as the appropriations committee will in a few days begin its hearings on the Sundry Civil Bill in which this appropriation will probably be included, if we get it.

Please do not follow too closely the wording of this letter. No lengthy argument is needed. Simply state clearly and briefly that you wish them to make an adequate appropriation to carry out the provisions of this law.

The House Committee on Appropriations is as follows:

| | |
|---|---|
| James A. Tawney, Chairman - | of Minnesota. |
| Henry H. Bingham - - - | of Pennsylvania. |
| Lucius N. Littauer - - - | of New York. |
| Walter P. Brownlow - - - | of Tennessee. |
| Washington Gardner - - - | of Michigan |
| Frederick H. Gillett - - - | of Massachusetts. |
| Walter I. Smith - - - - | of Iowa. |
| Joseph V. Graff - - - - | of Illinois. |
| Abraham L. Brick - - - - | of Indiana. |
| J. Warren Keifer - - - - | of Ohio. |
| Martin B. Madden - - - - | of Illinois. |
| Leonidas F. Livingston - - | of Georgia. |
| George W. Taylor - - - | of Alabama. |
| Stephen Brundidge, Jr. - - | of Arkansas. |
| John J. Fitzgerald - - - | of New York. |
| Albert S. Burleson - - - | of Texas. |
| John A. Sullivan - - - - | of Massachusetts. |

Address simply, House of Representatives, Washington, D. C.

Letters to members of the Senate Appropriations Committee, which will also have to act, will also be of great value.

The Senate Committee on Appropriations is as follows:

| | | |
|---|---|---|
| Wm. B. Allison, Chairman | - | of Iowa. |
| Eugene Hale | - - - - | of Maine. |
| Shelby M. Cullom | - - - | of Illinois. |
| Geo. C. Perkins | - - - | of California. |
| Francis E. Warren | - - - | of Wyoming. |
| Jacob A. Gallinger | - - - | of New Hampshire. |
| Stephen B. Elkins | - - - | of West Virginia. |
| Henry M.Teller | - - - | of Colorado. |
| Jas. H. Berry | - - - - | of Arkansas. |
| Benj. R. Tillman | - - - | of South Carolina. |
| John W. Daniel | - - - | of Virginia. |
| George P. Wetmore | - - | of Rhode Island |
| Alexander S. Clay | - | of Georgia |

Address simply, Senate Chamber, Washington, D. C.

Jane Addams
Mary E. McDowell
Lillian D. Wald
per F.

PHONE 5780 MORNGSD.

ALEXANDER CUMMING

A. M., L. L. B. HARVARD

PRESIDENT

UNIVERSITY FORUM

557 WEST 124th STREET

NEW YORK

7/12/09

COSMOS CLUB,
WASHINGTON, D.C.

June 26, 1909.

President Harry Pratt Judson,
Chicago, Ill.

My dear Sir:

The "corporation tax" amendment, which was yesterday ordered to be printed, was this afternoon distributed to members of the Senate.

I herewith enclose a copy, thinking that possibly you may be interested to have a full copy of the original text for reference, — while following the debate upon it, which is sure to take place in the Senate during next week.

Wishing you and Mrs. Judson a pleasant vacation, I am,

Yours sincerely,
Alexander Cumming,
Pres. — University Forum,
557 West, 124,
N. Y. City.

61st CONGRESS, 1st SESSION.

# H. R. 1438.

Corporation Tax

IN THE SENATE OF THE UNITED STATES.

JUNE 25, 1909.

Ordered to be printed.

# AMENDMENT

Reported by Mr. ALDRICH, from the Committee on Finance, to the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes: Add as a new section the following:

*SEC. 4. That every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, and every insurance company, now or hereafter organized under the laws of the United States or of any State or Territory of the United States or under the Acts of Congress applicable to Alaska or the District of Columbia, or organized under the laws of any foreign country and engaged in business in any State or Territory of the United States or in Alaska or in the District of Columbia, shall be subject to pay annually a special excise tax with respect to the carrying on or doing business by such corporation, joint stock company or association, or insurance com-*

*pany, equivalent to two per centum upon the entire net income over and above five thousand dollars received by it from all sources during such year, exclusive of amounts received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed, or if organized under the laws of any foreign country, upon the amount of net income over and above five thousand dollars received by it from business transacted and capital invested within the United States and its Territories, Alaska, and the District of Columbia during such year, exclusive of amounts so received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies subject to the tax hereby imposed.*

*Second. Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint stock company or association, or insurance company from all sources, (first) all the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of its business and properties; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance companies the sums required by law to be carried to premium reserve fund; (third) interest actually paid*



*within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed: Provided, That in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, such net income shall be ascertained by deducting from the gross amount of its income from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia, (first) all the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United States and its Territories, Alaska, and the District of Columbia; (second) all losses actually sustained within the year in business conducted by it within the United States or its Territories, Alaska, or the District of Columbia not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance* *companies the sums required by law to be carried to premium reserve fund; (third) interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness, not exceeding the proportion of its paid-up capital stock outstanding at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia bears to the gross amount of its income derived from all sources within and without the United States; (fourth) the sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations, and insurance companies, subject to the tax hereby imposed.*

*Third. That there shall be deducted from the amount of the net income of each of such corporations, joint stock companies or associations, or insurance companies, ascertained as provided in the foregoing paragraphs of this section, the sum of five thousand dollars, and said tax shall be computed upon the remainder of said net income of such corporation, joint stock company or association, or insurance company for the year ending December thirty-first, nineteen hundred and nine, and for each year thereafter; and on or*



*before the first day of March, nineteen hundred and ten, and the first day of March in each year thereafter, a true and accurate return under oath or affirmation of its president, vice-president, or other principal officer, and its treasurer or assistant treasurer, shall be made by each of the corporations, joint stock companies or associations, and insurance companies, subject to the tax imposed by this section, to the collector of internal revenue for the district in which such corporation, joint stock company or association, or insurance company has its principal place of business, or, in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, in the place where its principal business is carried on within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth, (first) the total amount of the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year; (second) the total amount of the bonded and other indebtedness of such corporation, joint stock company or association, or insurance company at the close of the year; (third) the gross amount of the income of such corporation, joint stock company or association, or insurance company received during such year from all sources, and if organized under the laws of a foreign country the gross amount of its* *income from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia; (fourth) the amount received by such corporation, joint stock company or association, or insurance company, within the year by way of dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax imposed by this section; (fifth) the total amount of all the ordinary and necessary expenses actually paid out of earnings in the maintenance and operation of the business and properties of such corporation, joint stock company or association, or insurance company, within the year, and if organized under the laws of a foreign country the amount so paid in the maintenance and operation of its business within the United States and its Territories, Alaska, and the District of Columbia; (sixth) the total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies the sums required by law to be carried to premium reserve fund, and in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, all losses actually sustained by it during the year in business conducted by it within the United States or its Territories, Alaska, and the District of Columbia, not*



*compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies the sums required by law to be carried to premium reserve fund; (seventh) the amount of interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company outstanding at the close of the year, or in case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, interest so paid on its bonded or other indebtedness, to an amount of such bonded and other indebtedness, not exceeding the proportion of its paid-up capital stock outstanding at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia, bears to the gross amount of its income derived from all sources within and without the United States; (eighth) the amount paid by it within the year for taxes imposed under the authority of the United States or any State or Territory thereof; (ninth) the net income of such corporation, joint stock company or association, or insurance company, after making the deductions in this section authorized. All such returns shall* *as received be transmitted forthwith by the collector to the Commissioner of Internal Revenue.*

*Fourth. Whenever evidence shall be produced before the Commissioner of Internal Revenue which in the opinion of the commissioner justifies the belief that the return made by any corporation, joint stock company or association, or insurance company, is incorrect, or whenever any collector shall report to the Commissioner of Internal Revenue that any corporation, joint stock company or association, or insurance company, has failed to make a return as required by law, the Commissioner of Internal Revenue may require from the corporation, joint stock company or association, or insurance company, making such return such further information with reference to its capital, income, losses, and expenditures as he may deem expedient; and the Commissioner of Internal Revenue, for the purpose of ascertaining the correctness of such return or for the purpose of making a return where none has been made, is hereby authorized, by any regularly appointed revenue agent specially designated by him for that purpose, to examine any books and papers bearing upon the matters required to be included in the return of such corporation, joint stock company or association, or insurance company, and to require the attendance of any officer or employee of such corporation, joint stock company or association, or insurance company, and to take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons; and the Commissioner of Internal Revenue may also invoke the aid of any court of the United States to require the attendance of such officers or employees and the production of such books and papers. Upon the information so acquired the Commissioner of Internal Revenue may amend any return or make a return where none has been made. All proceedings taken by the Commissioner of Internal Revenue under the provisions of this section shall be subject to the approval of the Secretary of the Treasury.*



*Fifth. All returns shall be retained by the Commissioner of Internal Revenue, who shall make assessments thereon; and in case of any return made with false or fraudulent intent, he shall add one hundred per centum of such tax, and in case of a refusal or neglect to make a return or to verify the same as aforesaid he shall add fifty per centum of such tax. In case of neglect occasioned by the sickness or absence of an officer of such corporation, joint stock company or association, or insurance company, required to make said return, the collector may allow such further time for making and delivering such return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in* *the same manner as the tax originally assessed unless the refusal, neglect, or falsity is discovered after the date for payment of said taxes, in which case the amount so added shall be paid by the delinquent corporation, joint stock company or association, or insurance company, immediately upon notice given by the collector. All assessments shall be made and the several corporatons, joint stock companies or associations, or insurance companies, shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessments shall be paid on or before the thirtieth day of June, except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as above provided for, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, and for ten days after notice and demand thereof by the collector, there shall be added the sum of five per centum on the amount of tax unpaid and interest*



*at the rate of one per centum per month upon said tax from the time the same becomes due, as a penalty.*

*Sixth. When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such.*

*Seventh. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or make known in any manner whatever not provided by law to any person any information obtained by him in the discharge of his official duty, or to divulge or make known in any manner not provided by law any document received, evidence taken, or report made under this section except upon the special direction of the President; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, at the discretion of the court.*

*Eighth. That if any of the corporations, joint-stock companies or associations, or insurance companies, aforesaid, shall refuse or neglect to make a return as above specified on or before the first day of March in each successive year, or shall render a false or fraudulent return, such corporation,* *joint-stock company or association, or insurance company, shall be liable to a penalty of not less than one thousand dollars and not exceeding ten thousand dollars.*

*That any person authorized by law to make, render, sign, or verify any return who makes any false or fraudulent return, or statement, with intent to defeat or evade the assessment required by this section to be made, shall be guilty of a misdemeanor, and shall be fined not exceeding one thousand dollars or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.*

*That all laws relating to the collection, remission, and refund of internal-revenue taxes, so far as applicable to and not inconsistent with the provisions of this section, are hereby extended and made applicable to the tax imposed by this section.*

*Jurisdiction is hereby conferred upon the circuit and district courts of the United States for the district within which any person summoned under this section to appear to testify or to produce books, as aforesaid, shall reside, to compel such attendance, production of books, and testimony by appropriate process.*

61st CONGRESS, 1st Session. } H. R. 1438.

# AMENDMENT

Reported by Mr. ALDRICH, from the Committee on Finance, to the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes.

JUNE 25, 1909.—Ordered to be printed.

[COPY]

# Memorial to the 65th Congress

*Urging tax exemption for bequests, legacies and gifts to Education, Philanthropy and Religion*

It is not generally understood that the present as well as the proposed Federal Estate or Inheritance Tax Law contains no exemption of bequests, legacies or gifts for educational, philanthropic, charitable or religious purposes. Such a condition must necessarily tend in large measure to decrease such gifts in the future.

As representatives of the free public educational and philanthropic institutions of the City of New York, which are in close touch with a population of 6,000,000, we regard a national inheritance tax which will in any way diminish the bequests and gifts to education, philanthropy and religion as a direct blow at one of the finest and strongest elements of American life—namely, education and public welfare through individual initiative, management and contribution.

More than three-fourths ($3,742,647) of the income of the higher educational institutions of this City is derived from private benefactions, as against less than one-fourth ($1,076,795) derived from public taxation. To the annual income for higher education from bequests and gifts *should be added* the combined annual contributions to the educational museums and public libraries of New York, namely, $1,864,600.

In the United States, for the entire field of college, university and technological education only, the annual income (1914-1915) from private benefactions is $36,842,421, as compared with $38,061,768 from taxation (see Report of United States Commissioner of Education, 1916.) In other words, the income from private endowment is equal to the income from public taxation. We believe this is entirely without parallel in any country.

Great individual contribution to education and philanthropy is a peculiarly American custom, which will be fostered and encouraged by wise governmental taxation and retarded by unwise or hostile legislation. Whatever new burdens we have to carry in order to support this great struggle for humanity, liberty and justice, let these burdens fall as lightly as possible upon education, philanthropy or religion, which are the mainsprings of our national life. At best they will undoubtedly suffer from the burdens of necessary taxation, and that these burdens may not be carried to the point of the reduction or elimination of such gifts, we urge that the present law be amended to exempt such bequests, legacies and gifts.

In this connection we point out that American opinion as embodied in the enactments of thirty-five States is practically unanimous in favor of such exemption.

| | |
|---|---|
| UNIVERSITIES, MEDICAL SCHOOLS AND COLLEGES | *Nicholas Murray Butler*<br>*Elmer Ellsworth Brown* |
| LIBRARIES, MUSEUMS AND FREE INSTITUTIONS OF SCIENCE | *Robert W. de Forest*<br>*William W. Niles*<br>*Edward W. Sheldon*<br>*Henry Fairfield Osborn* |
| PROTESTANT CHARITIES | *R. Fulton Cutting*<br>*Robert W. de Forest* |
| ROMAN CATHOLIC CHARITIES | *John Card. Farley*<br>*Morgan J. O'Brien* |
| HEBREW CHARITIES | *Jacob H. Schiff*<br>*Felix M. Warburg* |
| CHURCHES AND RELIGIOUS ORGANIZATIONS | *Cleveland H. Dodge*<br>*R. Fulton Cutting* |
| MUNICIPAL INSTITUTIONS PARTLY SUPPORTED BY BEQUEST AND GIFT | *John Purroy Mitchel*<br>*Mayor of the City of New York* |

City of New York
June, 1917

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# The University of Chicago

Office of the Counsel and Business Manager

ROOM 1204, 134 SOUTH LASALLE ST.
TELEPHONE FRANKLIN 214

June 15, 1917.

President Judson,

University of Chicago.

My dear President:

I am sending you this copy of the Memorial which I am sending to Senators Sherman and ~~Louis~~ Lewis, and Congressmen Mann and Madden. Would it not be well for you to send a Memorial in such form as you may think best, in compliance with President Osborn's request in the enclosed telegram.

Very truly yours,

Wallace Heckman

# The University of Chicago

Office of the Counsel and Business Manager

ROOM 1204, 134 SOUTH LASALLE ST.
TELEPHONE FRANKLIN 214

June 15, 1917.

Memorial to the 65th Congress
urging tax exemption for bequests,
legacies, and gifts to education.

From time in Memorial Educational Institutions have been exempt from taxation. The educational work in which they are engaged is necessary. If these facilities were not afforded by private institutions, the work would have to be done at the expense of the state. No reason appears to exist for a change in this policy. The University of Chicago, for instance, is expending in this work annually, two million dollars. Approximately one third of the cost is borne by the students who received the advantages of these facilities. The discouragement of these donations, would require investments by the Government or by the states of sums out of all proportion larger than the amounts received by the Government in legacy taxation. Educational advantages are at present considered inadequate. The proposed change of policy would still further reduce them. We respectfully submit that educational institutions should be exempt from the proposed taxation.

The University of Chicago
By Wallace Heckman
Counsel and Bus. Manager.

| CLASS OF SERVICE | SYMBOL |
|---|---|
| Day Message | |
| Day Letter | Blue |
| Night Message | Nite |
| Night Letter | N L |

If none of these three symbols appears after the check (number of words) this is a day message. Otherwise its character is indicated by the symbol appearing after the check.

# WESTERN UNION TELEGRAM

NEWCOMB CARLTON, PRESIDENT GEORGE W. E. ATKINS, FIRST VICE-PRESIDENT


| CLASS OF SERVICE | SYMBOL |
|---|---|
| Day Message | |
| Day Letter | Blue |
| Night Message | Nite |
| Night Letter | N L |

If none of these three symbols appears after the check (number of words) this is a day message. Otherwise its character is indicated by the symbol appearing after the check.


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DR HARRY P JUDSON 6049

UNIVERSITY OF CHICAGO CHICAGO ILL

SENATE COMMITTEE AND SECRETARY TREASURY FAVORABLE AMENDMENT INHERITANCE TAX EXEMPTION EDUCATIONAL PHILANTHROPIC RELIGIOUS INSTITUTIONS AMENDMENT ALREADY REPORTED HERE AS RECEIVING ENDORSEMENT BY LEADING INSTITUTIONS IN UNITED STATES TRUST YOU WILL SEND ME IMMEDIATELY ENDORSEMENT OF YOUR INSTITUTION FOR SECOND MEMORIAL TO CONGRESS ACTION WAYS AND MEANS COMMITTEE STILL DOUBTFUL

HENRY FAIRFIELD OSBORN

PRESIDENT AMERICAN MUSEUM OF NATURAL HISTORY.

Chicago, June 18, 1917

Dear Mr. Heckman:

Thanks for your note of the 15th inst. with enclosed copy of memorial which you have sent. I have written a similar document and sent it to both the Senators and to Congressman Mann.

Very truly yours,

H.P.J. - L.

Mr. Wallace Heckman
1204, 134 S. La Salle St., Chicago

Chicago, June 18, 1917

Dear Mr. Heckman:

Thanks for your note of the 15th inst. with enclosed copy of memorial which you have sent. I have written a similar document and sent it to both the Senators and to Congressman Mann.

Very truly yours,

H.P.J. - L.

Mr. Wallace Heckman
1204, 134 S. La Salle St., Chicago

Chicago, June 19, 1917

Dear Dr. Bridge:

Thanks for your note of the 17th inst. with enclosed memorial. We have had these matters brought to our attention, and have sent on behalf of the University representations to Senators and Members of Congress. Thanking you for sending it to me, I am,

Very truly yours,

H. P. Judson

H.P.J. - L.

Dr. Norman Bridge
The Blackstone, Chicago

Chicago, June 19, 1917

Dear Dr. Bridge:

Thanks for your note of the 17th inst. with enclosed memorial. We have had these matters brought to our attention, and have sent on behalf of the University representations to Senators and Members of Congress. Thanking you for sending it to me, I am,

Very truly yours,

H. P. Judson

H.P.J. - L.

Dr. Norman Bridge
The Blackstone, Chicago

Sent to
Senators Sherman & Lewis

Congressional Bills

Chicago, June 18, 1917

Dear Mr. Mann:

The Counsel and Business Manager of the University, by direction of the Board of Trustees of the institution, has put in your hands a memorial with regard to the exemption of bequests, legacies, and gifts to educational institutions from taxation. On behalf of the University and personally I beg to concur in his view of the matter. We all want to do our part toward aiding to finance the great war, and each one will cheerfully pay whatever the Congress in its wisdom thinks it proper to ask in the way of taxes. When it comes, however, to institutions of charity and learning, it seems to me that taxation for any purpose is hardly warranted. It amounts simply to lessening the very activities which in time of national stress are most needed.

Very truly yours,

H.P.J. - L.

H. P. Judson

Hon. James R. Mann
United States House of Representatives
Washington, D. C.

Chicago, June 18, 1917

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