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The Tax Amendment Campaign Committee

of Cook County

B. A. ECKHART
Chairman

J. LEWIS COCHRAN
1st Vice-Chairman

DOUGLAS SUTHERLAND, Secretary
804 The Temple, Chicago, Illinois
Telephone Main 3365

FRANK L. SHEPARD
2nd Vice-Chairman

JOSEPH E. OTIS
Treasurer

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Wyllis W. Baird
P. R. Barnes
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Clarence S. Darrow
Judge William E. Dever
Thomas J. Dolan
B. A. Eckhart
Colin C. H. Fyffe
August Geweke
Edward R. Heissler
Russell D. Hill
Robert S. Hotz
J. W. Kline
Oscar F. Mayer
John A. Metz
C. W. Mills
Simon O' Donnell
Joseph E. Otis
Charles Piez
Allen B. Pond
William H. Rehm
Harrison B. Riley
Lessing Rosenthal
William L. Ross
Lynn R. Rutter
R. E. Schmidt
Otto J. Schulz
Frank L. Shepard
John J. Sonstebly
A. W. Stanmeyer
James F. Stepina
B. E. Sunny
Douglas Sutherland
Graham Taylor
Edgar B. Tolman
Thomas J. Webb
Henry G. Zander

September 29, 1916.

Mr. Harry P. Judson,
Chicago, Ill.

Dear Sir:-

Members of the Tax Amendment Campaign Committee of Cook County, will meet at luncheon, next Thursday, October 5, at 12:30, at the Press Club -- City Hall Square Building. Your presence is earnestly requested.

It is desired that this meeting shall give local impetus to the Amendment campaign already in full progress downstate. Strong and aggressive effort from now on until election day will have to be made to secure the necessary affirmative vote for the Amendment in Cook County. Members of the Committee are relied upon to counsel together and to cooperate to induce voters to mark their ballots -- and mark them, "yes".

The Committeemen will be entertained by brief speeches explaining the Amendment and the arguments which sustain it as a public measure. The members also will consider how best to circulate the Amendment literature already prepared for distribution.

This meeting is intended to inaugurate the active work of the Committee among the voters of Cook County.

Consider yourself at liberty to bring a guest who is friendly to the Amendment. Kindly indicate your intention to be present at the meeting, on the enclosed card, as soon as possible.

Yours very truly,

Douglas Sutherland

Secretary.

The Tax Amendment Campaign Committee of Cook County

FRANK L. SHEPARD
2nd Vice-Chairman
JOSEPH E. OTIS
Treasurer

DOUGLAS SUTHERLAND, Secretary
804 The Temple, Chicago, Illinois
Telephone Main 1282

WIS COCHRAN
1st Vice-Chairman
ALFRED
Chairman

September 29, 1918.

Mr. Harry F. Johnson,
Chicago, Ill.

Dear Sir:-

Members of the Tax Amendment Campaign Committee of Cook County, will meet at luncheon, next Thursday, October 3, at 12:30, at the Press Club -- City Hall Square Building. Your presence is earnestly requested.

It is desired that this meeting shall give local impetus to the Amendment campaign already in full progress downtown. Strong and aggressive effort from now on until election day will have to be made to secure the necessary affirmative vote for the Amendment in Cook County. Members of the Committee are relied upon to counsel together and to cooperate to induce voters to mark their ballots -- and mark them, "yes".

The Committeemen will be entertained by brief speeches explaining the Amendment and the arguments which sustain it as a public measure. The members also will consider how best to circulate the Amendment literature already prepared for distribution.

This meeting is intended to inaugurate the active work of the Committee among the voters of Cook County.

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Yours very truly,

Douglas Sutherland

Secretary.

Executive Committee
Walter W. Bond
A. H. Brown
Dr. Charles E. Butler
James H. Brown
Frank C. Calhoun
Thomas H. Cannon
John A. Cannon
J. Lewis Cochran
Edward H. Cook
Charles E. Coffey
Charles E. Dwyer
John W. Dwyer
Thomas I. Dwyer
B. A. Eddowes
John C. E. Eddowes
Adolph E. Eddowes
Edward H. Eddowes
James H. Eddowes
Robert E. Eddowes
L. W. Eddowes
John E. Eddowes
John A. Eddowes
C. W. Eddowes
James O. Eddowes
Joseph E. Eddowes
Charles E. Eddowes
Allen E. Eddowes
William H. Eddowes
Harmon E. Eddowes
Lester Eddowes
William E. Eddowes
John E. Eddowes
R. E. Eddowes
Oto E. Eddowes
Frank E. Eddowes
John E. Eddowes
A. W. Eddowes
James E. Eddowes
R. E. Eddowes
Douglas Eddowes
Gordon Eddowes
Edgar E. Eddowes
Thomas E. Eddowes
Henry E. Eddowes

Chicago, September 30, 1916.

Dear Mr. Sutherland:

Your notification dated 29th inst.
is at hand. I regret that my engagements will make it
impracticable for me to be present at the meeting of the
Tax Amendment Committee on the 5th of October.

With best wishes for the good cause, I am,

Very truly yours,

H.P.J. - L.

Mr. Douglas Sutherland
804 The Temple, Chicago

The Tax Amendment Campaign Committee

of Cook County

THE COOK COUNTY
CLERK'S OFFICE
CHICAGO, ILL.

RECEIVED
SEP 27 1916
CHICAGO, ILL.

Chicago, September 20, 1916

September 27, 1916

Dear Mr. Sutherland:

Your notification dated 23rd inst.

is at hand. I regret that my engagements will make it

impossible for me to be present at the meeting of the

Tax Amendment Committee on the 5th of October.

With best wishes for the good cause, I am,

Very truly yours,

H.P.L. - L.

The Committee will be interested to know
whether you will be able to attend the meeting on
the 5th of October. The meeting will be
held at the Chicago Club, 11th Street
at the corner of Lake Street.

This meeting is intended to inaugurate the
tax amendment campaign in Cook County.

Mr. Douglas Sutherland
204 The Temple, Chicago

I am sorry to hear that you are unable to
attend the meeting. I hope you will be able to
attend the next meeting.

Yours very truly,

Charles Sutherland

Secretary

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

CLASS OF SERVICE	SYMBOL
Day Message	
Day Letter	Blue
Night Message	Nite
Night Letter	N L
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RECEIVED AT

1603 E. 53rd St., Phone Midway 4321
206 CH EM 33 BLUE BLUE 4 EX

NA NEWYORK NY 515PM JUNE 28TH-17

PREST HARRY P JUDSON

U OF C CHICAGO 1142 6598

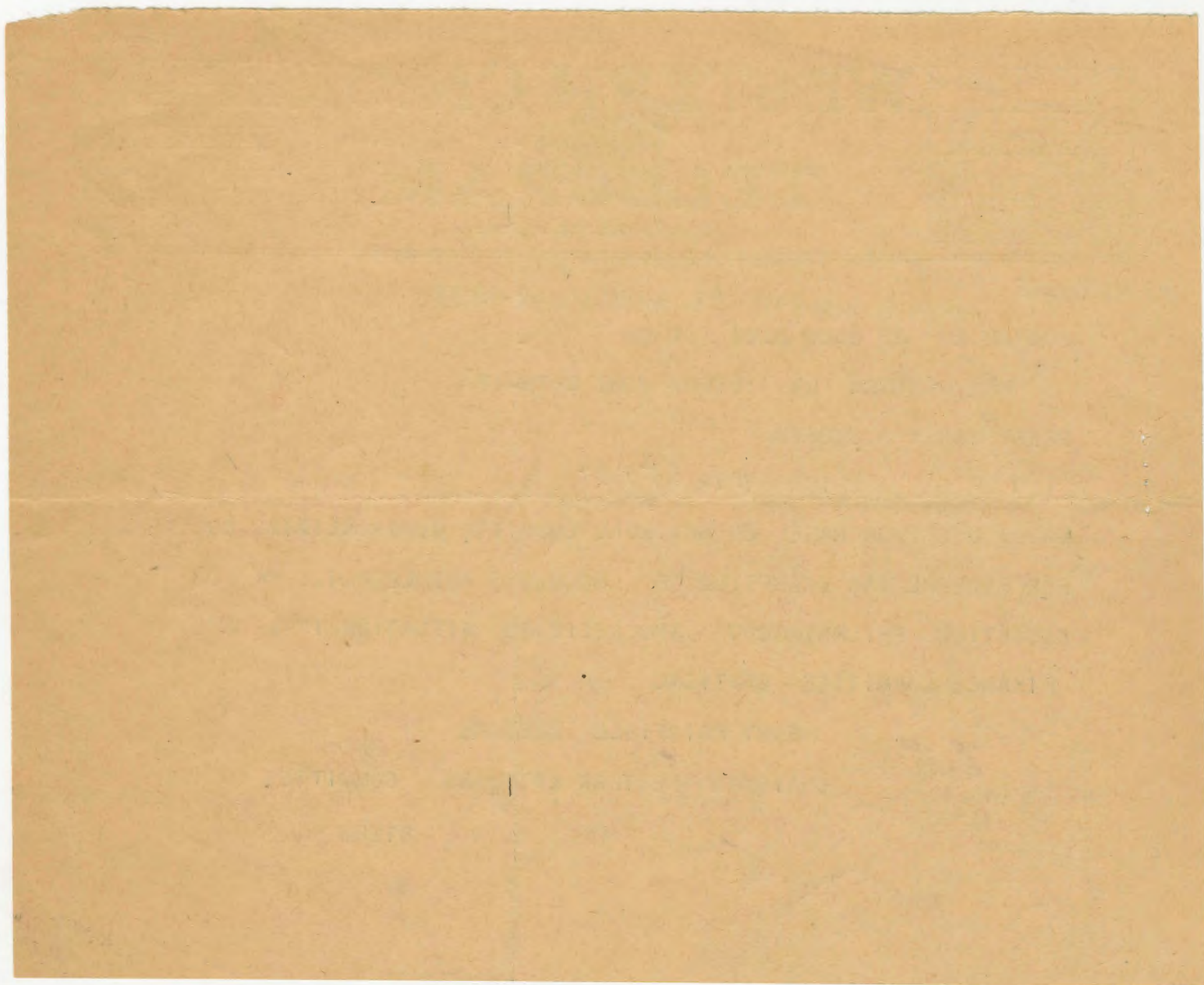
MAY I USE YOUR NAME ON NATIONAL COMMITTEE MEMORIALIZING CONGRESS
FOR FEDERAL TAX EXEMPTION OF BEQUESTS AND LEGACIES FOR
EDUCATION PHILANTHROPY AND RELIGION SITUATION IN SENATE
FINANCE COMMITTEE CRITICAL

HENRY FAIRFIELD OSBORNE

CHAIRMAN NEWYORK CITYZENS COMMITTEE

812PM

*For
Legislation*



THE MYERS AMENDMENT

"(3) All bequests, legacies, devises, or gifts to the United States, or to any State, or to any political division thereof, for exclusively public purposes, and all bequests, legacies, devises, or gifts for uses of a religious, literary, charitable, or educational character, or for the encouragement of art, or to societies for the prevention of cruelty to children."

NATIONAL COMMITTEE

REPRESENTATIVES OF EDUCATIONAL, CHARITABLE AND RELIGIOUS
INSTITUTIONS IN RE TAX EXEMPTION OF BEQUESTS AND
LEGACIES FOR PHILANTHROPY

General Committee

CARDINAL JAMES GIBBONS,
Representing Catholic Institutions

NICHOLAS MURRAY BUTLER
President of Columbia University

JOHN P. CARROLL
Bishop of Helena, Montana

R. FULTON CUTTING
Representing Protestant Institu-
tions of Charity, New York

ROBERT W. DE FOREST
President Metropolitan Museum
of Art
President Charity Organization
Society

SAMUEL G. DIXON
President Academy of Natural
Sciences of Philadelphia

CLEVELAND H. DODGE
First Vice-President American
Museum of Natural History

CARDINAL JOHN FARLEY
Representing Catholic Institutions,
City of New York

FRANK J. GOODNOW
President Johns Hopkins University

ARTHUR TWINING HADLEY
President Yale University

JOHN GRIER HIBBEN
President Princeton University,
New Jersey

HARRY PRATT JUDSON
President University of Chicago

LEWIS CASS LEDYARD
First Vice-President New York
Public Library

A. LAWRENCE LOWELL
President Harvard University,
Cambridge

RICHARD C. MACLAURIN
President Massachusetts Institute
of Technology

ROBERT RUSSA MOTON
President Tuskegee Normal and
Industrial Institute, Alabama

WILLIAM WHITE NILES
Manager New York Zoological
Society

MORGAN J. O'BRIEN
Representing Catholic Institutions
of Charity, New York

HENRY FAIRFIELD OSBORN
President American Museum of
Natural History, New York

JACOB H. SCHIFF
Representing Hebrew Institutions
of Charity, New York

EDWARD W. SHELDON
Treasurer New York Public
Library

FELIX M. WARBURG
Representing Hebrew Institutions
of Charity, New York

Executive Committee

JACOB H. SCHIFF
EDWARD W. SHELDON
R. FULTON CUTTING
NICHOLAS MURRAY BUTLER
ROBERT W. DE FOREST
HENRY FAIRFIELD OSBORN, *Chairman*

WILLIAM W. NILES
CLEVELAND H. DODGE
MORGAN J. O'BRIEN
LEWIS CASS LEDYARD
FELIX M. WARBURG

GEORGE H. SHERWOOD, *Executive Secretary*
Address: American Museum of Natural History
77th Street and Central Park West, New York City

November the sixteenth
Nineteen hundred eighteen

Dear Sir:

Since the last report, November 1, 1917, of the Executive Committee of the National Committee of Representatives of Educational, Charitable and Religious Institution in re Tax Exemption of Bequests and Legacies for Philanthropy, it has kept itself informed as to the action of Congress through the Committee on Ways and Means in the House and the Finance Committee of the Senate, upon the proposed changes in the Income Tax Law, with the purpose, at the proper moment, of bringing further influence to bear toward having charitable bequests exempted from taxation, or if that should not prove feasible, having the Law changed so as to exempt a substantial percentage of decedent's estates from taxation, provided the same were left for charitable purposes.

For the past two months the matter has been pending before the Finance Committee of the Senate, which has been fully informed as to the position of this Committee by the campaign conducted last year and which has been kept further informed by the activities of the Committee on War, Charity and Social Work, of which Samuel McCune Lindsay of Columbia University, is Chairman.

The members of the Finance Committee were found to be possessed of extremely divers views on the subject from a desire for a complete exemption of charitable gifts to a strenuous insistence that there should be no exemption at all.

President Harry Pratt Judson,
University of Chicago.

Educational, Philanthropic and Religious Institutions

Supporting Exemption Amendment

Alabama

Howard College
Spring Hill College
Tuskegee Normal and Industrial Institute
Woman's College of Alabama

Arizona

Diocese of Arizona (Protestant)

Arkansas

Subiaco College

California

California Academy of Sciences
San Francisco Theological Seminary
University of Southern California

Colorado

Colorado College
Colorado Museum of Natural History

Connecticut

Wesleyan University
Yale University

Delaware

Diocese of Wilmington (Roman Catholic)

District of Columbia

Diocese of Washington (Protestant)
Dean of the Cathedral of St. Peter and St. Paul

Florida

Florida State College

Georgia

Agnes Scott College
Atlanta University
Emory University
Georgia School of Technology
Marist College
Rabbi of the Temple
St. Luke's Church

Idaho

Diocese of Boise (Roman Catholic)
Diocese of Idaho (Protestant)

Illinois

Carthage College
Chicago Academy of Sciences
Chicago Historical Society
Decatur College and Industrial School
Field Museum of Natural History
Illinois College
Northwestern University
The James Millikin University
The John Crerar Library
University of Chicago
University of Illinois

Indiana

Earlham College

Iowa

Iowa Academy of Sciences

Kansas

Diocese of Concordia (Roman Catholic)
Wichita City Library

Kentucky

Berea College

Louisiana

Tulane University of Louisiana

Maine

Bates College
Diocese of Maine (Protestant)
Bowdoin College

Maryland

Johns Hopkins University
St. John's College
University of Maryland
Washington College

Massachusetts

Bertram Home for Aged Men, Salem
Boston Society of Natural History
Boston University
Crombie Street Church, Salem
Diocese of Massachusetts (Protestant)
Essex Institute
First Congregational Society, Salem
First Universalist Society, Salem
Grace Church, Salem
Harmony Grove Cemetery, Salem
Harvard University
Haverhill Public Library
House of the Seven Gables, Salem
Lafayette Street Methodist Episcopal Church, Salem
Mack Industrial School
Massachusetts Institute of Technology
Mount Holyoke College
North Church Alliance, Salem
North Shore Babies' Hospital, Salem
Peabody Museum of Salem
Post 34, G. A. R., Salem
Proprietors of the North Meeting House, Salem
Proprietors of the Tabernacle, Salem
Plumm Farm School
Salem Athenaeum
Salem Association for the Prevention of Tuberculosis
Salem East India Marine Society
Salem Fraternity
Salem Hospital
Salem Marine Society
Salem Oratorio Society
Salem Public Library
Salem Seaman's Orphan and Children's Friend Society
Salem Trust Fund Commission
Salem Y. M. C. A.
Salem Young Women's Association
Seaman's Widow and Orphan Association, Salem
Second Church Alliance, Salem
Second Church in Salem
Smith College
Somerville Public Library
Society for the Relief of Aged and Destitute Women, Salem
St. Mary's Educational Institute, Salem
Wellesley College
Wesley M. E. Church, Salem
Wheaton College
Williams College
Woman's Friend Society, Salem

Michigan

University of Detroit

Minnesota

Hamline University
Minnesota Academy of Sciences

Missouri

Conception Abbey
Conception College
Washington University

Montana

Diocese of Helena (Roman Catholic)

Nebraska

Bellevue College
University of Nebraska Library

New Jersey

Federation of the Holy Name Society
Free Public Library of Newark
Princeton University
Stevens Institute of Technology

New York

American Museum of Natural History
Archbishop of New York
Auburn Theological Seminary
Buffalo Society of Natural Sciences
Catholic Organizations
Charity Organization Society
College of the City of New York
Columbia University
Cornell University
Hebrew Institutions of Charity
Mayor of the City of New York
Mechanics Institute, Rochester
Metropolitan Museum of Art

New York Public Library

New York University
New York Zoological Society
Niagara University
Pratt Institute Free Library
Protestant Institutions of Charity
Rochester Public Library
Staten Island Association of Arts and Sciences
St. Stephen's College
The General Society of Mechanics and Tradesmen
Syracuse Public Library
Union College
Vassar College
Wells College

North Carolina

Davidson College
North Carolina State Museum

North Dakota

Fargo College

Ohio

Cincinnati Museum Association
Cincinnati Society of Natural History
Marietta College
Mount Union College
Municipal University
Oberlin College
Public Library of Cincinnati
Western Reserve University

Pennsylvania

Diocese of Pennsylvania (Protestant)
Carnegie Institute of Technology
Haverford College
Lafayette College
Pennsylvania College for Women
Philadelphia Academy of Natural Sciences
The Carnegie Institute
The Commercial Museum
The University of Pennsylvania

Oklahoma

Order of Saint Benedict
Diocese of Oklahoma (Roman Catholic)

Oregon

Order of Saint Benedict

Rhode Island

Providence Athenaeum

South Carolina

The Charleston Museum

South Dakota

Huron College

Tennessee

Fisk University
Maryville College
Vanderbilt University

Texas

Austin College
Baylor University
Howard Payne College

Utah

The Tenth Annual Convocation of the Episcopal Church in Utah

Vermont

Middlebury College
Norwich University

Virginia

Hampton Normal and Agricultural Institute
Union Theological Seminary

Washington

Seattle Public Library

West Virginia

Bethany College
Davis and Elkins College

Wisconsin

Diocese of Fond du Lac (Protestant)
Marquette University

Wyoming

Diocese of Cheyenne (Roman Catholic)
Diocese of Wyoming (Protestant)

The Finance Committee has finally reached a tentative agreement exempting, not exceeding 15% of the total estate of a decedent given to charity, from Inheritance (not Succession) Tax. The Committee has not reported out a bill as yet, but is expected to do so next week. If this bill meets the approval of the Senate, the matter will then go to Conference Committee, and in the debates in the Senate and the sessions of the Conference Committee, considerable light will be thrown on the attitude of the various members of the House and Senate, from which your Committee expects to profit largely in determining on its future course of action. This will be especially the case if report of the Senate Finance Committee meets with serious opposition in the Senate. Discussion will make plain the real attitude of members of the Senate toward this question. When this Committee was first organized, it was hoped that Congress might be induced to pass a Statute exempting all charitable bequests from taxation. It was soon apparent, that in view of the enormous sums necessary to be raised by taxation and the very hostile attitude of many members of Congress to the exemption of any sum whatever, that such a result could not be secured.

Your Committee feels that if the Senate Finance Committee shall report, as it has tentatively determined to do, and its report shall be adopted by Congress, the result, while not the maximum aimed at, will be highly satisfactory. Pending the final disposition of the matter, pressure in the form of personal letters or interviews with members of the Senate or House will be of material aid to your Committee.

At a meeting of the Trustees of the New York Public Library (November 13) the matter was brought up by the Chairman and by Judge O'Brien, who had recently ascertained the views of Senator Gerry and of other members of the Finance Committee. The Trustees of the Library invited President Ledyard to prepare a second brief, adding to his original brief of 1917 the changed conditions of the present situation and the very serious financial condition of our endowed colleges and universities at the present time.

Respectfully submitted,

Arthur Fairfield Osborn.

Chairman.

Wm. M. Nichols

Counsel.

THE SECRETARY OF THE
TREASURY
WASHINGTON, D. C.
JANUARY 1, 1900

SIR:
I have the honor to acknowledge the receipt of your letter of the 29th inst. in relation to the matter of the proposed amendment to the National Bank Act, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very respectfully,
Yours,
J. M. McKim

Very truly,
J. M. McKim

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The University of Chicago

Office of the Counsel and Business Manager

ROOM 1204, 134 SOUTH LA SALLE ST.
TELEPHONE FRANKLIN 214

February Eleven

1 9 1 9

President Harry Pratt Judson,
University of Chicago,
Chicago, Illinois.

My dear President:

I am sending with this, a communication from the National Committee Representatives of Educational, Charitable and Religious Institutions in re Tax Exemption of Bequests and Legacies for Philanthropy.

I am not certain that activity in behalf of tax exemption on the part of the University of Chicago is advisable. Having had to go before the authorities of Wisconsin and before committees of the legislature of this state on behalf of the University and of the Art Institute, in connection with taxation matters, my observation is that there is coming to be quite a growing sentiment that all property should bear its proportion of taxation. This feeling is not confined, as might be supposed, to those who have received no benefit from such exemptions. Some legislators, deeply interested in very large institutions which enjoy such exemptions, have been found to oppose them from conscientious scruples, deeming them fundamentally inadvisable.

It is questionable, it seems to me, whether activity on the part of institutions, supposed to possess considerable means, would be particularly effective. It is conceivable that very much activity by such institutions might have a contrary effect

The University of Chicago

Office of the President and Vice President

February 11, 1911

President Harry Pratt Judson,
University of Chicago,
Chicago, Illinois.

My dear President:

I am writing you today, a somewhat
hasty letter, for the National Geographic Society
has just received your letter of the 10th inst.,
relative to the proposed expedition to the
North Pole, and I am in a hurry to
reply to it.

I am not certain that I can do
much for you at present, but I will
try to do what I can. I am writing
you today, a somewhat hasty letter,
for the National Geographic Society
has just received your letter of the
10th inst., relative to the proposed
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just received your letter of the 10th
inst., relative to the proposed
expedition to the North Pole, and I
am in a hurry to reply to it.

It is possible, if you so
wish, that you may be able to
do something for the Society. I
am not certain, but I will try to
do what I can. I am writing you
today, a somewhat hasty letter, for
the National Geographic Society has
just received your letter of the 10th
inst., relative to the proposed
expedition to the North Pole, and I
am in a hurry to reply to it.

President Judson.

-2-

2/11/19.

from that desired. Since our state has a policy somewhat liberal in the way of exemptions to institutions such as ours, it has seemed fair and appropriate for us not to press for further exemptions. In those instances where our institution is not exempt, we very rarely object to assessments even though they at times seem disproportioned or unfair.

Acting on this general view, we have not, up to this time, taken any action in connection with the above mentioned committee.

Very truly yours,

WH:RA

Warren Hedden

2/11/18.

-3-

President Johnson.

from that desired. Since our state has a policy somewhat liberal in the way of exemptions to institutions such as ours, it has seemed fair and appropriate for us not to press for further exemptions. In those instances where our institution is not exempt, we very rarely object to assessments even though they at times seem disproportionate or unfair.

Adding on this general view, we have not, up to this time, taken any action in connection with the above mentioned committee.

Very truly yours,

W.H.B.

Chicago, February 15, 1919

Dear Mr. Heckman:

Thank you for your note of the 11th inst. relating to the matter of tax exemptions of bequests and legacies for philanthropy. I have written accordingly.

Very truly yours,

H.P.J. - L.

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

Chicago, February 15, 1913

Dear Mr. Heckman:

Thank you for your note of the 11th

inst. relating to the matter of tax exemptions of
bequests and legacies for philanthropy. I have written
accordingly.

Very truly yours,

H. P. J. - L.

Mr. Wallace Heckman
1204, 124 S. La Salle St.
Chicago

Chicago, February 15, 1919

Dear Sir:

Your favor of the 16th of November, 1918, I find on my return from an absence from the city of some seven months. Careful attention has been given to the suggestion in the matter, and the University of Chicago considers it inadvisable to join in the request for exemption. While it is quite true that the heavy taxation which might be incurred would to that extent lessen the ability of endowed institutions to carry out the purposes of their foundation, at the same time we feel that these matters should be left entirely to the discretion of the National Legislature, and that it is not advisable, so far as we are concerned, to make any requests.

Very truly yours,

H.P.J. - L.

President Henry Fairfield Osborn
American Museum of Natural History
New York City

Chicago, February 18, 1919

Dear Sir:

Your favor of the 18th of November, 1918, I find on my return from an absence from the city of some seven months. Careful attention has been given to the suggestion in the matter, and the University of Chicago considers it inadvisable to join in the request for exemption. While it is quite true that the heavy taxation which might be incurred would to that extent lessen the ability of endowed institutions to carry out the purposes of their foundation, at the same time we feel that these matters should be left entirely to the discretion of the National Legislature, and that it is not advisable, so far as we are concerned, to make any requests.

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H. P. J. - L.

President Henry Fairfield Osborn
American Museum of Natural History
New York City