

LECTURES ON FEDERAL TAXATION

The following lectures on Federal taxation by recognized authorities on the special subjects listed will be given at the National Archives Building on the following Monday evenings at 7:30 to 9:00 P.M. Use the Pennsylvania Avenue entrance to the auditorium (8th & Pennsylvania, N.W.). Admission is free and is not limited to the members of the Federal Bar Association or Government attorneys.

Schedule

<u>1945</u>		
October	8	Federal Tax System and Administration of Federal Internal Revenue Laws - Messrs. Oliphant & Flesch
"	15	Basic Concepts of Taxable Income - Mr. Mintz
"	22	Interest, Rents, Dividends and Annuities - Mr. Ryan
"	29	Compensation for Personal Services: Cancellation of Indebtedness - Mr. Arent
November	5	Trusts and Estates - Mr. Arnold
"	12	Taxation of Trust Income to the Grantor - Mr. Schulman
"	19	Partnerships - Mr. Flesch
"	26	Nonrecognition of Gain or Exchange in Corporate Reorganizations - Mr. Wells
December	3	Distribution by Corporations*
"	10	Capital Gains and Losses - Part I - Miss Carloss
"	17	Capital Gains and Losses - Part II - Miss Carloss
<u>1946</u>		
January	7	Accounting Methods and Preparation of Returns - Mr. Cohn
"	14	Deductions - General - Miss Rawalt
"	21	Deductions - Depreciation, Depletion, Obsolescence, Amortization - Messrs. Reiling & Flagg
"	28	Deductions - Net Operating Losses*
February	4	Pension Trusts and Profit Sharing Plans - Mr. Blandi
"	11	Inventories; Installment Sales - Messrs. Heffernan & Dwan
"	18	Corporations, Normal and Surtax; Associations Taxable as Corporations; Capital Stock and Declared Value Excess Profits Taxes*
"	25	Excess Profits Tax, Part I - Mr. Peterson
March	4	Excess Profits Tax, Part II - Mr. Peterson
"	11	Section 722 - General Relief from Excessive and Discriminatory Excess Profits Tax Liability - Messrs. Bierman & Weaver
"	18	Consolidated Returns - Mr. Heffernan
"	25	Social Security Taxes - Mr. Allison
April	1	Practice and Procedure before the Tax Court of the United States - Mr. Wilkenfeld
"	8	Tax Litigation in Federal Courts - Mr. Samuel O. Clark, Jr.
"	15	Estate and Gift Taxes*
"	22	Renegotiation of Contracts - Major Dibble & Mr. Reiling
"	29	Review of Current Leading Cases - Mr. Treusch
May	6	Practical Aspects of Federal Taxation, Part I*
"	13	Practical Aspects of Federal Taxation, Part II*

*To be announced.

The above lectures are sponsored by the Committee on Federal Taxation of the Federal Bar Association of which Richard C. Flesch of Kaye, Scholer, Frieman & Hays, New York is chairman. Questions concerning the lectures may be referred to Seymour S. Mintz or W. T. Plumb, Jr. of the Chief Counsel's office, Bureau of Internal Revenue. The following other members of the Committee are also available at the departments noted:

Lincoln Arnold - Special Attorney, Internal Revenue
 Major Rex Dibble - War Department (Hq. ASF, Pentagon Bldg.)
 Ralph Dwan - Assistant Chief Counsel, Internal Revenue
 Helen Carloss - Tax Division, Department of Justice
 Cyril E. Heileman - Treasury Department
 Ellis Manning - Head, Interpretative Division, Internal Revenue
 Ernest R. Mortenson - Tax Division, Department of Justice
 Charles Oliphant - Assistant General Counsel, Treasury Department
 Herman Reiling - Special Assistant, Internal Revenue
 Robert Schulman - Special Assistant, Internal Revenue
 Andrew Sharpe - Tax Division, Department of Justice
 Harold C. Wilkenfeld - Tax Division, Department of Justice