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## Report of the Committee on Trusts

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## REPORT OF THE COMMITTEE ON TRUSTS

The Committee on Trusts, to which was assigned the investigation of common law and similar trusts for the purpose of determining, so far as possible, such characteristics as may subject them to taxation as associations under the income tax laws and the extent to which such trusts may be established without being subjected to such taxation as associations, has done considerable research. It finds that the matter has been explored to a considerable extent by others, but feels that if the Committee is continued in force for a further period some additional contribution of a worth while character may be made to the literature that has already accumulated. The Committee feels that a report at this time would be premature and that further consideration of the subject will be necessary. Accordingly, the Committee suggests that it be continued in force for a further period of one year.

Respectfully submitted,

HENRY C. BOGLE, *Chairman*  
HUBERT A. BRENNAN  
DAN GORDON JUDGE  
JOSEPH O'MEARA, JR.  
RAYMOND ROSOFF  
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### SUMMARY OF ADDRESSES ON TAX DISCRIMINATIONS AGAINST SOLE PROPRIETORS, PARTNERS AND OTHERS

At a joint luncheon held on September 7, 1948, by the Section on Corporation, Banking and Mercantile Law and the Section of Taxation, Mr. John R. Nicholson and Mr. Harry Silverson gave addresses on the subject "Tax Discrimination Against Sole Proprietors, Partners and Others." Mr. Silverson's views, as they appeared in 3 *Tax Law Rev.* 299 (Feb.-Mar., 1948), were reprinted and distributed to all members of this Section, together with a reprint of an article on "Tax Discriminations Against Lawyers," appearing in the Record of the Association of the Bar of the City of New York, April, 1948.

Mr. Nicholson's views appear in "Pension for Partners"; *Tax Laws are Unfair to Lawyers and Firms*, 33 *A. B. A. J.* 302 (April, 1947); "Mr. Nicholson Comments on Mr. Rudick's Plan," 33 *A. B. A. J.* 1005 (Oct., 1947); 3 *Business Lawyer* 21 (Feb., 1948); and 3 *Business Lawyer* 68 (Aug., 1948).