1948

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 pos-
sible, such characteristics as may subject them to taxation as associations
under the income tax laws and the extent to which such trusts may be estab-
lished without being subjected to such taxation as associations, has done con-
siderable 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
TOM B. SLADE
CLINTON LATOURRETTE

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 Corpora-
tion, Banking and Mercantile Law and the Section of Taxation, Mr. John R.
Nicholson and Mr. Harry Silverson gave addresses on the subject “Tax Dis-
crimination Against Sole Proprietors, Partners and Others.” Mr. Silverson's
views, as they appeared in 3 Tax Law Rev. 299 (Feb.-Mar., 1948), were re-
printed 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. Nichol-
son 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).