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Historical Note

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HISTORICAL NOTE

The Tax Conferences which have been sponsored by the College of William and Mary are as follows:

The History and Philosophy of Taxation Conference was held on April 15, 1955, in Williamsburg. Proceedings published. 95 pp.

The *First Annual Tax Conference* was held on February 4, 1956, in Norfolk. Proceedings not published.

The *Second Annual Tax Conference* was held on January 19, 1957, in Norfolk. Proceedings not published.

The *Third Annual Tax Conference* was held on January 18, 1958, in Norfolk. Proceedings not published.

The *Fourth Annual Tax Conference* was held on December 13, 1958, in Norfolk. Proceedings not published.

The *Fifth Annual Tax Conference* was held on December 12, 1959, in Williamsburg. Proceedings not published.

The *Sixth Annual Tax Conference* was held on December 10, 1960, in Norfolk. Proceedings not published.

The *Seventh Annual Tax Conference* was held on December 2, 1961, in Williamsburg. Proceedings not published.

The *Eighth Annual Tax Conference* was held on December 8, 1962, in Williamsburg. Proceedings for only one session of the Conference published, entitled *Estate Planning—A Case Study*. 37 pp.

The *Ninth Annual Tax Conference* was held on December 7, 1963, in Williamsburg. Proceedings published. 88 pp.

The *Tenth Annual Tax Conference* was held on December 5, 1964, in Williamsburg. Proceedings published. 101 pp.

The *Eleventh Annual Tax Conference* was held on December 4, 1965, in Williamsburg. Proceedings published. 73 pp.

The *Twelfth Annual Tax Conference* was held on December 3, 1966, in Williamsburg. Proceedings published. 69 pp.

The *Thirteenth Annual Tax Conference* was held on December 2, 1967, in Williamsburg. Proceedings published. 111 pp.

The *Fourteenth Annual Tax Conference* was held on December 7, 1968, in Williamsburg. Proceedings published. 132 pp.

The *Fifteenth Annual Tax Conference* was held on December 6, 1969, in Williamsburg. Proceedings published. 96 pp.

The *Sixteenth Annual Tax Conference* was held on December 5, 1970, in Williamsburg. Proceedings published. 72 pp.

The *Seventeenth Annual Tax Conference* was held on December 4, 1971. Proceedings published. 100 pp.

An *Historical Note* was included in the Proceedings for the *Eighth Annual Tax Conference* on pages 31 through 37, recording (1) name, (2) occupation at time of participation, (3) subject discussed, and (4) conference in which participated, for all who had so kindly and ably contributed of their time and talents to the educational objectives of the William and Mary Annual Tax Conferences.

A supplement to this record is shown below covering similar information for the *Ninth* through *Seventeenth* Annual Tax Conferences:

- Aidinoff, M. Bernard, Sullivan and Cromwell, New York. *Trends in the Taxation of Foreign Income*. Thirteenth Conf.
- Andrews, W. C., Jr., Commissioner of the Revenue, Newport News. Panelist: *Some State and Local Tax Questions and Problems Recently Encountered*. Fourteenth Conf.
- Arnold, Lincoln, Alvord and Alvord, Washington. *Analysis of Tax Legislation Enacted and Proposed in 1963*. Ninth Conf.
- Bacon, Donald W., Assistant Commissioner of Internal Revenue for Compliance, Washington, Chairman: *Tax Compliance Panel*. Ninth Conf.
- Barrett, John F., Internal Revenue Agent, Richmond. *Summary of Major Changes in Form 1040 for 1970*. Sixteenth Conf.
- Berniss, FitzGerald, Member of the Virginia Senate. *Report of the Commission on State and Local Revenues and Expenditures and Related Matters*. Ninth Conf.
- Bittker, Boris L. Southmayd Professor of Law, Yale Law School. *Recent Developments Under Subchapter C*, Twelfth Conf.
- Bowling, Marvin C., Jr., Associate Counsel, Lawyers Title Insurance Corporation, Richmond. *Tax Titles in Virginia*. Fifteenth Conf.
- Boyle, James P., District Director, Internal Revenue Service, Richmond. *Tax Status of Educational Grants*. Fourteenth Conf.
- Bresenoff, Morton L., Swartz, Bresenoff, Yavner and Jacobs, Norfolk. *Deduction for Charitable Contributions*. Sixteenth Conf.
- Brown, Forrest W., Jr., A. M. Pullen and Company, Richmond. *Personal Holding Companies, and Interest on Certain Deferred Payments*. Tenth Conf. *Tax Shelters—Shopping Centers; Industrial Property; Cooperatives and Condominiums*. Seventeenth Conf.
- Busbee, Howard J., Lybrand, Ross Bros. and Montgomery, Lynchburg. *Income Averaging—Schedule G*. Sixteenth Conf.
- Cohen, Edwin S., Professor of Law, Univ. of Virginia. *State Income Tax Conformity; Knotty Problems in the Branches of the Federal Tree*. Thirteenth Conf.
- Cohen, Sheldon S., Chief Counsel, Internal Revenue Service, Washington, *Election of Tax Free Inter-corporate Dividends Under the Revenue Act of 1964*. Tenth Conf.
- Connock, Stuart W., Director, Sales and Use Tax Division, Department of Taxation, Richmond. *Virginia Sales Tax—Technical Issues and Experience*. Fourteenth Conf.
- Davies, John H., Assistant Professor of Law, Marshall-Wythe School of Law, College of William and Mary. *1969 Federal Tax Cases*. Fifteenth Conf.
- Davis, Carle E., McGuire, Woods, King, Gordon and Davis, Richmond. *Significant Court Decisions During 1963*. Ninth Conf.
- Diamond, Leo A., Austin and Diamond, New York. *Selected Significant Income Tax Developments in 1965*. Eleventh Conf.

- Donaldson, John E., Associate Professor of Law, Marshall-Wythe School of Law. *A Commentary on 1966 Federal Tax Legislation*. Twelfth Conf. *Professional and Educational Expenses*. Fourteenth Conf.
- Dray, Mark S., Hunton, Williams, Gay & Gibson, Richmond. *Professional Corporations—Tax Benefits*. Seventeenth Conf.
- Dring, James F., Director, Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, Washington. *1969 Federal Tax Enactments of 1969*. Fifteenth Conf.
- Ferguson, M. Carr, Jr., Professor of Law, Graduate Tax Division, New York University School of Law. *Professional Corporations—Observance of Indicia of Corporate Characteristics*. Seventeenth Conf.
- Fischer, Emeric, Professor of Law, Marshall-Wythe School of Law. *Information Return Requirements*. Ninth Conf. H. R. 10—*Plans and Problems*. Fourteenth Conf.
- Fischer, George D., Commissioner of the Revenue, Arlington County, Virginia. Panelist: *Some State and Local Tax Questions and Problems Recently Encountered*. Fourteenth Conf.
- Forberg, F. C., Director, Division of Real Estate Appraisal and Mapping, Department of Taxation, Richmond. *Property Tax Assessment Standards in Virginia*. Fifteenth Conf.
- Frohlich, S. M., Arthur Young and Company, New York. *Section 482 and Its Effects on International Business Transactions*. Thirteenth Conf.
- Graves, H. Brice, Hunton, Williams, Gay, Powell and Gibson, Richmond. *Tax Legislation Enacted by the 1964 General Assembly of Virginia*. Tenth Conf.
- Hannon, Robert F., Arthur Young & Co., Washington. *Depreciation and Amortization*. Sixteenth Conf.
- Harding, Bertrand M., Deputy Commissioner, Internal Revenue Service, Washington. *Significant Developments in Federal Tax Administration During 1965*. Eleventh Conf.
- Harris, W. Gibson, McGuire, Woods and Battle, Richmond. *Coordination of Federal and State Tax Laws: Effect on Virginia Corporations and Their Shareholders*. Thirteenth Conf.
- Hellerstein, Jerome R., Hellerstein, Rosier and Brudney, New York. *Federal Legislation on State Taxation of Interstate Commerce: Key Areas of Controversy*. Twelfth Conf.
- Hill, R. Braxton, Jr., Waller and Woodhouse, Norfolk. *Depreciation Reform and the Investment Credit*. Ninth Conf. *Advantages and Disadvantages to Virginia Businesses in the Reconciliation of Certain Major Accounting Areas as Between Federal and State Laws*. Thirteenth Conf.
- Horsley, Waller H., Hunton, Williams, Gay, Powell and Gibson, Richmond. *Developments Bearing on the Future of Taxation in Virginia*. Eleventh Conf.
- Johnson, Arnold C., Hogan and Hartson, Washington. *Capital Gains and Losses as Affected by the Tax Reform Act of 1969*. Sixteenth Conf.
- Kahn, Edwin L., Arent, Fox, Kintner, Plotkin and Kahn, Washington. *Leading 1968 Federal Tax Cases and Rulings*. Fourteenth Conf.

- Knight, Montgomery, Jr., Doumar, Pincus, Anderson and Knight, Norfolk. *The Preparation of a Civil Net Worth Case for Trial*. Ninth Conf.
- Livsey, Robert C., Brobeck, Phleger & Harrison, San Francisco. *Tax Shelters—Low Income Housing; Depreciation Methods Including ADR; Recaptive Problems; Excess Investment Interest*. Seventeenth Conf.
- Llewellyn, Don W., Assistant Professor of Law, Marshall-Wythe School of Law. *1969 Federal Tax Rulings*. Fifteenth Conf.
- Lutie, Alvin D., Aranow, Brodsky, Bohlinger, Benetar, Einhorn & Dann, New York. *Professional Corporations—Problems Relative to Compensation*. Seventeenth Conf.
- Moore, W. R., Commissioner of the Revenue, City of Norfolk. *The Norfolk Retail Sales and Use Tax*. Tenth Conf. Panelist: *Some State and Local Tax Questions and Problems Recently Encountered*. Fourteenth Conf.
- Mullens, Richard A., Silverstein and Mullens, Washington. *Alleviating Problems under the Tax Reform Act of 1969 through Treasury Regulations*.
- Morrissett, C. H., State Tax Commissioner, Richmond. *Major Tax Enactments of the 1966 Virginia Assembly—And Interpretative and Procedural Problems Encountered to Date*. Twelfth Conf.
- Oberndorfer, William P., Kaufman, Oberndorfer, Spainhour and Hall, Norfolk. *Case and Ruling Comments on the 1964 Cases and Rulings*. Tenth Conf.
- Roesen, Lawrence Phillip, Aaron, Roesen and Woerle, Newport News. *1964 Tax Law—Reviewed One Year Later*. Eleventh Conf. *Tax Shelters—Leasing Arrangements*. Seventeenth Conf.
- Rogers, Frank W., Jr., Woods, Rogers, Muse, Walker and Thornton, Roanoke. *The Case for Greater Uniformity of Federal and State Law with Respect to Individual Income Taxpayers*. Thirteenth Conf.
- Rogovin, Mitchell, Assistant to the Commissioner of Internal Revenue, Washington. *Revenue Rulings and Other Publications: 1963*. Ninth Conf.
- Rumpf, Howard A., Tax Consultant, New York. *Proper Tax Elections*. Eleventh Conf.
- Shannon, John, Assistant Director, Advisory Commission on Intergovernmental Relations. *The Federal Tax Sharing Idea*. Fifteenth Conf.
- Stoepler, A. M., District Director, Internal Revenue Service, Richmond. *Taxpayer Identifying Numbers; Federal-State Audit Exchange Agreement; Automatic Data Processing; and, Travel and Entertainment Allowances*. Ninth Conf.
- Stromswold, Hugh C., Tax Attorney, Law Department, Reynolds Metals Company, Richmond. *Stock Options*. Tenth Conf.
- Swartz, Harold T., Assistant Commissioner of Internal Revenue (Technical), Washington. *Certain 1966 Key Rulings by the Internal Revenue Service—and Procedures Regarding Letter Rulings and Requests for Technical Advice*. Twelfth Conf.
- Terry, Thomas D., Attorney, Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, Washington. *Multiple Surtax Exemptions and the Revenue Act of 1964*. Eleventh Conf.

- Thrower, Randolph W., Commissioner of Internal Revenue. *New Approaches in Tax Administration for the 1970's*. Sixteenth Conf.
- Uretz, Lester R., Chief Counsel, Internal Revenue Service, Washington. *The Aftermath of Certain Key Federal Tax Cases Decided by the Courts in 1966*. Twelfth Conf. *Key Federal Tax Cases Decided by the Courts in 1967*. Thirteenth Conf.
- Westphal, William H., A. M. Pullen and Company, Greensboro, North Carolina. *Current Problems—Under the Installment Method of Reporting; and, Exchange of Investment Property and Like Property*. Eleventh Conf.
- Wilf, Mervin M., Townsend, Elliott & Munson, Philadelphia. *Professional Corporations—Legal Issues and Related Tax Issues*. Seventeenth Conf.
- Williams, Carrington, Bauknight, Prichard, McCandlish and Williams, Fairfax. Panel Chairman: *Certain Problem Areas Under the Internal Revenue Code. Reason for, and Effect of, the 1968 Virginia Assembly Tax Changes*. Fourteenth Conf.
- Williams, David O., Jr., Branch Chief, Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, Washington. *Income Averaging—Revenue Act of 1964*. Tenth Conf.
- Wolfe, Singleton B., Director, Audit Division, Internal Revenue Service, Washington. *Recent Developments in the Audit Program of Federal Tax Returns*. Fifteenth Conf.
- Woodworth, Laurence N., Chief of Staff, Joint Committee on Internal Revenue Taxation, U.S. Congress, Panel Chairman: *Certain Problem Areas Under the Revenue Act of 1964*. Tenth Conf. *The Federal Tax Enactments of 1968*. Fourteenth Conf.

