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Letter to Henry A. Niles re: Securing an amendment to the Corporation Excise Tax Law

Edward L. Suffern

American Association of Public Accountants

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AMERICAN BANK NOTE CO. NEW YORK 1911

The American Association of Public Accountants

INCORPORATED UNDER THE LAWS OF THE STATE OF NEW YORK, 20TH OF AUGUST 1887.

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Henry A. Niles, Esq., C. P. A.,
Dear Sir:-



OFFICE OF

President
165 Broadway,
New York.

October 24th, 1911.

At the recent Convention of the American Association of Public Accountants, held in San Francisco last month, much consideration was given to the great importance of carrying out, as effectively as possible, the work which this Association has already undertaken, in respect to securing an amendment to the Corporation Excise Tax Law.

A number of communications have been sent to the individual members of the Association, setting forth very fully the desirability and importance of such an amendment, and later requesting individual co-operation in the efforts the Association was making through its Committee to procure the passage of such an amended bill. Other and later communications have recorded the progress which has been made in securing the indorsement of a large number of representative commercial, industrial and civic organizations, in support of our measure, and have urged upon the members of this Association their hearty co-operation in the further effort which it is incumbent upon us to make.

Not alone, however, are funds needed for the carrying on of the legislative work in connection with the amendment alluded to, but it seems most essential that the Association should assume most vigorous efforts in connection with legislation which is liable to be introduced, in order that we may preserve the relations we occupy with corporations and other large interests.

The trend of legislation is directly in line with the purpose of establishing government bureaus, to so supervise the affairs of corporations that they will practically be under government control, whether a federal incorporation act be passed and availed of or not. That the result of such legislation is detrimental to our interests, is sufficiently manifest already, through what has occurred, and we should be prepared to use every possible means to secure due and proper recognition of accountants in connection with any future legislation.

To accomplish this at all, requires the use of a reasonable sum of money for the necessary expenses of our representative in Washington, or elsewhere, and this need was fully recognized at the recent Convention, the delegates being heartily and earnestly in favor of encouraging such active work, and of providing the means necessary to carry it on. It was the recommendation of the Convention that it is desirable and most necessary that a special subscription be asked, for the purpose of carrying on the legislative work, both general and specific, as described above, and that "the President be authorized and instructed to communicate with the Secretary of each constituent State Society, presenting this request, with the suggestion that a per capita contribution of \$2.00 per member be asked for, and that the communication be sent as well to the members-at-large. Such contributions when received to be subject to the call and uses of the Committee on Federal Legislation."

In accordance with the instructions so given, may I ask that you will promptly bring this matter to the attention of the members of your Society, and further ask that contributions to this special fund be transmitted to the Treasurer of the American Association of Public Accountants, Mr. J. W. Fernley, Betz Building, Philadelphia, Pa.

Inasmuch as it is necessary that we should be ready to bring all our efforts to bear upon the Representatives and Senators as soon as Congress shall meet in December, it is especially requested that prompt action and remittances be made.

The Trustees of the American Association fully recognize that all expectation of a favorable response to this request must be based entirely upon the generous attitude and spirit of those to whom it is addressed, but they believe that the membership of this Association is sufficiently interested in matters of such importance to the accountancy profession, as to justify their confidence in the success of this appeal.

Yours very truly,

Edward L. Sufferin
President.