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**Letter from R. S. Osborne, Secretary, Kansas City Chapter,
Missouri Society of Certified Public Accountants, to Members and
Associates of the American Institute of Accountants Re:
Agreement With United States Board of Tax Appeals Limitation of
Admission to Practice to Members of the Bar or Holders of CPA
Certificate.**

R. S. Osborne

Missouri Society of Certified Public Accountants. Kansas City Chapter

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**Kansas City Chapter
Missouri Society of Certified Public Accountants**

409 Continental Building
Kansas City, Mo.

Office of
R. S. OSBORNE, Secretary



August 20, 1924.

TO MEMBERS AND ASSOCIATES,

AMERICAN INSTITUTE OF ACCOUNTANTS:

Since the United States Board of Tax Appeals has announced that admission to practice would be limited to members of the Bar or holders of a Certified Public Accountant Certificate, the American Institute of Accountants has protested the limitations. The Board has not changed its ruling to date and there is some question as to the advisability of such a change.

The Kansas City Chapter of the Missouri Society of Certified Public Accountants is sending out this questionnaire to ascertain the attitude of Public Accountants on this question. A prompt reply on the enclosed blank will be greatly appreciated, as we wish to tabulate the results before the meeting at St. Louis, September 15th - 18th.

Yours very truly,

R. S. OSBORNE, Secretary.

1. I believe the requirements for admission to practice before the United States Board of Tax Appeals should be stated as follows

- A. Members of the Bar.
 B. All persons now permitted to practice before the Treasury Department.
- Holders of C. P. A. Certificates.

2. Do you think the activity of the Institute in proposing this change will have a harmful influence in their present recognition of the Certified Public Accountant certificate.

- YES. NO.

3. Do you think it advisable that the Board recognize membership in any society or association as a qualification for admission to practice?

- YES. NO.

4. Will you attend the annual meeting of the Institute at St. Louis, September 15th-18th?

- YES. NO.

.....
Signature.