Federal Tax Conference

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Planning Committee

WILLIAM N. HADAD, Bell, Boyd, Marshall and Lloyd, Chairman
WALTER J. BLUM, Professor of Law, The University of Chicago Law School
FREDERICK O. DICK, Chapman and Cutler
WILLIAM M. EMERY, McDermott, Will and Emery
JAMES D. HEAD, Winston, Strawin, Black and Towner
PAUL F. JOHNSON, Ernst and Ernst
ROBERT R. JORGENSEN, Sears, Roebuck and Company
WILLIAM A. McSWAIN, Eckhart, Klein, McSwain and Campbell
JAMES M. RATCLIFFE, Assistant Dean, The University of Chicago Law School
FREDERICK R. SHEAKER, Mayer, Friedlich, Spiess, Tierney, Brown and Platt

Michael J. Sporrer, Arthur Andersen and Company
HARRY B. SUTTER, Hopkins, Sutter, Halls, Owen and Mulroy

The program was as follows:

ADDRESS OF WELCOME, George H. Watkins, Vice-President, The University of Chicago

Administrative Policy; Tax-Fraud Problems

THE GOVERNMENT LAWYER: His Relation to the Government, to the Taxpayer, and to the Taxpayer's Representative, John Potts Barnes, General Counsel, Internal Revenue Service, Washington, D.C.

RIGHTS AND REMEDIES OF TAXPAYERS SUSPECTED OF FRAUD, Spurgeon Avakian, Phillips, Avakian and Johnston, Oakland, California

Panel Discussion of Tax-Fraud Problems, Mr. Avakian; Charles W. Davis, Hopkins, Sutter, Halls, Owen and Mulroy, Chicago; Leonard Rieser, Sonnenchein, Berks, Lautmann, Levinson and Morse, Chicago; and William N. Hadad, Bell, Boyd, Marshall and Lloyd, Chicago, Moderator

Trusts and Estates; Estate Planning

OCTOBER 1954 CODE, Austin Fleming, The Northern Trust Company, Chicago

Taxation of Trust Income to Grantors and Others as Substantial Owners of the Property, Willis D. Nance, Kirkland, Fleming, Green, Martin and Ellis, Chicago

Tax Aspects of Providing for Minors in Family Property Arrangements, Roland K. Smith, Isham, Lincoln and Beale, Chicago

Corporate Distributions and Adjustments

Stock Redemptions and Constructive Ownership Problems, George W. Windhorst, Jr., Bell, Boyd, Marshall and Lloyd, Chicago

Divisive Reorganizations and Corporate Contractions, John S. Pennell, McDermott, Will and Emery, Chicago

Contributions and Distributions of Property in Kind to and by Corporations, William L. Kumler, Dempsey, Thayer, Deibert and Kumler, Los Angeles, California

Corporations and Shareholders; Employee Problems

Purchases and Sales of Corporate Businesses, Frank H. Urie, Pope and Ballard, Chicago


Insurance, Annuities, and Other Employee Benefits from the Executive's Point of View, Middleton Miller, Sidley, Austin, Burgess and Smith, Chicago

Business Problems; Tax Accounting

Tax Considerations in Business Lease Arrangements, Vance N. Kirby, Ross and O'Keefe, Chicago

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Trusts and Estates; Estate Planning

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Regulations; Round Table of Selected Problems:

The preparation and promulgation of the Treasury Regulations under the 1954 Internal Revenue Code, Laurens Williams, Assistant to the Secretary of the Treasury for Tax Legislation, Washington, D.C.

Round Table of Selected Problems: An informal discussion of selected problems conducted by a panel consisting of Walter J. Blum, Professor of Law, University of Chicago, Chairman; Frederick O. Dicus, Chapman and Cutler, Chicago; William M. Emery, McDermott, Will and Emery, Chicago; Paul F. Johnson, Ernst and Ernst, Chicago; Frederick R. Shearer, Mayer, Friedlich, Spiess, Tierney, Brown and Platt, Chicago; and Harry B. Sutter, Hopkins, Sutter, Halls, Owen and Mulroy, Chicago.

Faculty Notes

Professor E. W. Puttkammer was selected last spring by the University of Arkansas to serve as University Distinguished Lecturer for 1955. Professor Puttkammer spoke on "Universities as Factors in International Understanding."

Wilber G. Katz, James Parker Hall Professor of Law, spoke this autumn at Wesleyan University on "The Profession of Law—a Social Accounting." Under a joint arrangement between Wesleyan University and The Law School, a member of this Faculty delivers a public lecture at Wesleyan each year. Professor Katz's lecture was the third in this series.


Mrs. Raya S. Dreben, Bigelow Fellow for 1955-56, has been named winner of the 1955 Nathan Burkan Memorial Competition, conducted by the American Society of Composers and Publishers. Mrs. Dreben, Phi Beta Kappa graduate of Radcliffe College and an alumna of the Harvard Law School, wrote her prize-winning paper on "Publication and the British Copyright Law."

On the occasion of the annual meeting of the Association of General Counsel, Professor Bernard Meltzer arranged for a Round Table on Selected Collective-Bargaining Problems. In addition to presiding over the round table, Professor Meltzer acted as a commentator on the discussion concerning "'Defensive' and 'Bargaining' Lockouts under the Taft-Hartley Act and Antitrust Legislation." Earlier in the quarter, Professor Meltzer spoke to members of the Illinois State Bar Association on the subject of "Employer Free Speech and the National Labor Relations Board."

The Bigelow Fellows for 1955-56. From left to right: Raya Dreben, Harvard Law School; Robert Stoyles, College of Law, State University of Iowa; Andrew Joannes, Oxford University; and Alan Mewett, Oxford University.

The Class of 1958—Continued from page 2

Marquette University
Maryville College
Massachusetts Institute of Technology
Mexico City College
University of Manila
Miami University
University of Michigan
Michigan State College
University of Mississippi
University of Missouri
Morehouse College
Morningside College
University of Munich
Murray State College
University of Nebraska
Nebraska Wesleyan University
University of New Mexico
New Mexico Military Institute
University of North Dakota
University College of North Staffordshire
Northwestern University
Notre Dame University
Oberlin College
Ohio State University
Ohio Wesleyan University
University of Oregon
University of Ottawa
Palo Verde College
University of Paris
University of Pennsylvania
Pennsylvania State College
Pomona College
Princeton University
Purdue University
Queens College
Reed College
Rensselaer Polytechnic Institute
Rice Institute
Roosevelt University