BELOW IS AN OUTLINE BLANK SUGGESTED FOR THE PRESENTATION OF AN AUTHOR'S IDEAS AS TO HOW THE TOTAL AMERICAN TAX REVENUE, FEDERAL, STATE AND LOCAL SHOULD BE RAISED. IT INCLUDES SAMPLE ENTRIES CONTAINED FOR THE *SOLE* PURPOSE OF ILLUSTRATING THE CONCRETE AND PRECISE FORM IN WHICH IT IS DESIRED THOSE VIEWS WILL BE PRESENTED

Outline form for

THE MODEL AMERICAN FEDERAL, STATE AND LOCAL TAX SYSTEM AS OF JANUARY 1, 1938, PROPOSED BY_____

(Give name)

Legal citation	Title of tax	Payment A=Annual S=Single	Basis of tax	Measure of tax	Rate of tax	Administration of Tax			Disposition			Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due	Approximate revenue
						Assessment by	Levy by	Collection by	Federal	State	Local				
Art. 1, U. S. Revenue Law.	Customs.....	S	Importation of commodity.	Value or quantity.	Various.....	Federal inspectors.	Permanent, federal legislature.	Federal collectors	All....	None.	None.	Date of importation.	Date of importation.	Date of importation.	$ 320,000,000
Art. 2, U. S. Revenue Law.	Income.....	A	Individual, estate or trust net income.	Net income...	1% to 25% but not less than $10 if of the age of 21, less state income taxes.	Federal internal revenue bureau.	Permanent, federal legislature.	Federal collectors	All....	None.	None.	Year ended Dec. 31.	Mar. 15.....	Mar. 15.....	2,250,000,000
Art. 3, U. S. Revenue Law.	Estate.....	S	Transfer of net estate less deductions.	Value of property.	1% to 20% less state estate taxes.	Federal internal revenue bureau.	Permanent, federal legislature.	Federal collectors	All....	None.	None.	Date of death.	One year from death.	Date of death.	40,000,000
Art. 4, U. S. Revenue Law.	Tobacco.....	S	Tobacco products of all kinds.	Value and flat rate.	Various.....	Federal internal revenue bureau.	Permanent, federal legislature.	Federal collectors	All....	None.	None.	Date of sale..	Mar. 1 for preceding calendar year.	When stamps therefor are sold.	600,000,000
Art. 1, Tax Law (48 states).	Real estate...	A	Real estate.	Value of property.	Fixed by state and local legislative bodies to meet budget requirements.	State assessors..	State, by state legislature, local, by local legislative bodies.	County collectors	None...	Part.	Part.	June 30.....	June 30, if any	Jan. 1 following.	3,000,000,000
Art. 2, Tax Law (48 states).	Income.....	A	Individual, estate or trust net income.	Net income...	½% to 12½% but not less than $5 if of the age of 21.	State Tax Commission.	Permanent, state legislature.	State Tax Commission.	None...	Part.	Part.	Year ended Dec. 31.	Mar. 15.....	Mar. 15.....	2,250,000,000
Art. 3, Tax Law (48 states).	Estate.....	S	Transfer of net estate less deductions.	Value of property.	4/5 of 1% to 16%, credit being allowed for estate taxes of other states.	State Tax Commission.	Permanent, state legislature.	State Tax Commission.	None...	Part.	Part.	Date of death.	One year from death.	Date of death.	200,000,000
Art. 4, Tax Law (48 states).	Registration of motor vehicles.	A	Ownership and operation of motor vehicles in state.	Flat rate.....	$5.....	Commissioner of Motor Vehicles.	Permanent, state legislature.	Commissioner of Motor Vehicles.	None...	½...	½...	Date of license	Date of license	Jan. 1.....	140,000,000
Art. 5, Tax Law (48 states).	License of operators and chauffeurs.	A	Right to operate motor vehicles and motorcycles.	Flat rate.....	$1.....	Commissioner of Motor Vehicles.	Permanent, state legislature.	Commissioner of Motor Vehicles.	None...	½...	½...	Date of license	Date of license	Jan. 1.....	50,000,000
Art. 6, Tax Law (48 states).	Gasoline.....	S	Gasoline brought into state by refiners or distributors.	Gallon.....	5¢.....	Commissioner of Motor Vehicles.	Permanent, state legislature.	Commissioner of Motor Vehicles.	None...	½...	½...	Date of entry.	Mar. 1.....	Mar. 1.....	700,000,000
Art. 7, Tax Law (48 states).	Amusements (various).	S	Privilege of doing business in state.	Cost of admission.	25%.....	State Tax Commission.	Permanent, state legislature.	State Tax Commission.	None...	½...	½...	Year ended Dec. 31.	Mar. 1.....	Mar. 1.....	250,000,000
Art. 8, Tax Law (48 states).	Corporation organization.	S	Organization of stock corporations.	Authorized capital stock.	1%.....	State Tax Commission.	Permanent, state legislature.	State Tax Commission.	None...	All...	None.	Date of incorporation or increase of stock.	Prior to incorporation or increase of stock.	Date of incorporation or increase of stock.	200,000,000
															$10,000,000,000

NOTE: There would be various minor taxes, licenses and fees with revenues too small for inclusion in this chart which is restricted to the more important sources of tax revenue.

EXPERT OPINION ON TAXATION

In the foregoing pages the tax systems of various national and state or provincial governments have been presented in the form of charts as they exist in law. In comparison or in contrast thereto it is desired to have future editions of this report include charts of the opinions of recognized authorities on taxation presented in the same concrete form.

Such statements would provide legislators and other officials and the public at large with precise and definite statements on how the tax revenues in this country should be raised. With figures attached to indicate relative importance, there would be no possibility of these opinions being misinterpreted. And their essential nature could be grasped at a glance. A governor, a legislator, a chairman of a finance committee or other public official could determine quickly and certainly how far his tax program differs from those suggested by experts in the field of taxation. Then he could compare the arguments for his plan with those advanced by the author of any chart in support of his proposed system.

Another result from such a collection of opinions would be to focus the attention of students of taxation on the problems of developing a tax system which is sound both in theory and in practice. Their appearance year after year would make inevitably for this result.

It is hoped that a number of authorities on taxation will contribute their opinions each year until finally this section will present in compact form the views of all persons whose work in taxation is of national or international significance. Each author is to have one page divided as he chooses between the chart which he proposes and the reasons submitted in advocacy or in explanation of it. The plan is for these opinions to be kept up to date. Whenever a new edition appears each author will have the opportunity to publish such revision of his views as he desires.

SIGNATURE

Name of individual or organization.....

Official title.....

Address—State.....City.....Street and Number.....

Date.....

Please indicate whether the above chart is proposed as (1) the ideal system..... or

(2) the practicable system to be worked for..... or (3) both .....

Is the author's permission given to publish the above proposed system?.....

Number of years during which author has been a student of taxation and related matters.....

NOTE: The author of each chart is requested to answer all the questions indicated by the column headings above.

OUTLINE OF MODEL TAX SYSTEM FOR THE UNITED STATES

Proposed by Professor Elmer D. Fagan, Stanford University

I. Sources of Revenue for Federal Government

* A. Graduate personal income tax
  a. Earned incomes taxed at lower rate than unearned incomes.
  b. Capital gains should be taxed: deductions for capital losses—I favor Harold Groves' plan for handling capital gains and losses. (See *New Republic* about Feb. 7, 1934.)

* B. Graduated inheritance tax and gift tax

C. Import duties:
  1. for revenue (on non-necessities)
  2. for bargaining purposes

D. Privilege tax (license fee) on corporations

E. Tax on undistributed earnings of corporations

* F. "Such luxury taxes as can be practically administered" (tobacco, liquor, soft drinks, etc.)

G. Fees and public prices. (Inspection fees, passports, income from publicly owned forests and mineral lands, etc.)

Federal Government should administer the *gasoline tax* and distribute major part of proceeds of same to states according to an "acceptable" basis. States should have the privilege of supplements or additions.—I use the word "acceptable" for lack of a better term. Here it seems to me is one of our most important problems: How to tax on the basis of ability and expend on the basis of need under a form of government such as these United States? It seems to me that we must work out a satisfactory system of distributing Federally administered income, inheritance, and luxury taxes.

II. Sources of Revenue for State Government

** A. Share of Federally administered personal income tax

** B. Share of Federally administered inheritance tax

*** C. Major part of Federally administered gasoline tax

D. Share of Federally administered luxury tax

E. Severance taxes

F. Fees and public prices
  1. Motor vehicle fees (pleasure—flat rate; commercial—based on weight and type of tire)
  2. Inspection fees, etc.

III. Sources of Revenue for Local Political Units

A. Classified property tax for (a) tangible personalty and (b) real estate.
  1. Intangibles should be exempt from taxation as property; but income from intangibles, including all future issue of Federal, state, and municipal securities, should be subject to the personal income tax.
  2. Improvements should be taxed at a lower rate than land.
  3. "Net rental" or "estimated rental" where property is not leased as against capital value as basis of assessment of real property.
  4. Assessment of property should be done under the supervision of a permanent state tax commission.

B. Special tax on the unearned increment in land value

C. Special assessments (limited to conditions under which benefit is primarily specific and measurable)

D. Fees and public prices ****

Graduate personal income, graduated inheritance taxes, luxury taxes, and gasoline taxes should furnish the major portion of Federal and state revenues—the graduated personal income taxes being the most important single source. The classified property tax should constitute the most important source of local revenue.

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* Income from Sources *A*, *B*, and *F* should be shared with the states on basis of "acceptable" criterion or criteria of need.

** To source A and B the state should have the power to make supplements or additions. Administration should still be in the hands of the Federal Government.

*** Proceeds from the gasoline tax should be used exclusively for highways and streets. The states should share proceeds of gasoline tax (Federally administered) with the local units. Basis of distribution between state and local units to be determined by permanent state tax commission.

**** Space limitations preclude the presentation of a theory of public prices.

ANSWERS BY AMERICAN PROFESSORS OF PUBLIC FINANCE TO QUESTIONNAIRE ON TAXATION WITH SPECIAL REFERENCE TO THE RELATIONSHIPS OF THE FEDERAL TAX SYSTEM ON THE ONE HAND AND OF THE STATE-AND-LOCAL TAX SYSTEMS ON THE OTHER[1]

The question in each column was whether the respondent favored the indicated situation. In this tabulation Y (= Yes) or N (= No) has been entered where it was the only reply and also where the respondent added some discussion but making it plain that his general position was either Y or N. The *, meaning too many doubts and qualifications for an answer of either Yes or No, has been entered where it was the respondent's sole reply and also where there was given some discussion which made it apparent that Yes or No was not the predominant attitude of the respondent. The limitations of this questionnaire method necessitate that every Y and N be taken as the general position of the respondent and not his position under all circumstances. In fact there are doubtless frequently many exceptions to his general attitude. Every one of the collaborating professors will probably recognize these limitations and it is hoped this statement will make the matter completely clear to every one else. Useful as this final printed table is, it can, nevertheless, be seriously abused by anyone who does not appreciate this situation. And one of the worst abuses would be the citing or imputing of inconsistencies in the replies of any given individual while assuming that the Y's and N's are complete answers, whereas if space permitted the complete answers would show the respondent was entirely consistent with himself throughout. And in every case the reader should understand that the replies reflect the attitude of the individual professor and he must not assume that they reflect the attitude of the college.

Interesting and important as are the replies of each professor considered by themselves, the primary usefulness of the table, however, is the general picture which it presents. It probably is the first time in history that anybody has been able to get a definite and approximately accurate idea of what prevailing American tax opinion really is. The table shows clearly various matters about which there is a great preponderance of opinion, various matters about which there is very divided opinion, and it indicates many matters where it is difficult to formulate unambiguous questions. But it should be realized that all of the matters inquired about are to be decided by our law makers one way or the other.

It is believed that the respondents themselves prefer to have the table briefer and more condensed because of the omission of the numerous qualifications which many of them added. The table is sufficiently unwieldy as it is but it would have been much more unwieldy if it had included such supplementary addenda. If a majority or a considerable percentage of the professors desire to have this tabulation an annual matter, an inquiry can be included with the view to finding out whether they prefer to have the final table elaborated to include the various qualifications or whether they prefer to have the table condensed by excluding them, and future tabulations can be governed accordingly. If this is to become an annual matter every effort possible will be made to make it as significant as possible. And any proposed revisions of the inquiries or of any individual inquiry will be welcome.

It is desirable to include here the letter of invitation to collaborate which was sent to the university presidents.

Dear Mr. President:

It is earnestly hoped that the matter submitted herewith will impress you as being of sufficient importance to deserve your effective cooperation.

A long and varied experience in the public service convinces me that the policies of governing officials in America have been influenced too little by the best technical and scientific thought and experience of those who really know the most about many of our difficult governmental problems. Also, it is believed that, without hope of gain, a very great amount of the highest grade of scientific work is being carried on in America because of a desire to do something in the interest of the public.

Entertaining these views, I am anxious, as President of the New York Tax Commission and as Chairman of the Federal-State Planning Committee of the Tax Revision Council of the American Legislators Association, to obtain a comprehensive picture of matured, responsible and independent tax opinion. Such an authoritative word picture or summary will be a powerful influence in molding official opinion. In addition to being useful to our Commission and the work of the committee to which I have alluded, it will profoundly impress those who formulate governmental fiscal policies, materially assist those who are trying to develop plans for coordinating and integrating federal and state tax systems and exercise a powerful influence on the thinking of students in the field of public finance whether within or without the public service.

For this and other reasons, I respectfully urge that you request the senior professor (emeritus or active) in public finance in your institution, to answer as many of the questions here listed as he is able conscientiously to do. If the senior professor is not available to undertake this assignment, will you not ask the ranking professor who is available to enter the replies. The objective is to obtain the considered opinions of 200 professors, one from each of the 200 larger institutions of higher learning in the United States, plus the opinions of a selected group of recognized authorities from other walks of life. It is believed that such a representative response will produce the effect of a weighted average. Obviously, the more eminent the authority and the greater the number of men who have accepted his views the larger will be the percentage of persons entertaining those opinions. Let me stress the point that if the results of this effort are to be accepted as a correct reflection of mature American opinion, it will be necessary to secure a large number of replies. The final table which will be printed and distributed widely will contain the name of each respondent, his replies and the total answers in the affirmative and in the negative.

It will be observed that the design is to make (a) each inquiry as simple but as comprehensive as possible; (b) each question capable of being answered with a categorical "yes" or "no"; and (c) the questions impartial, colorless, and devoid of any attempt to commit one in favor of a given answer. If a respondent is in doubt or feels that he should materially qualify a "yes" or "no" answer in order truly to reflect his opinion, he is asked to enter a star (*) indicating that fact.

That no one need feel he is volunteering his efforts in a project for which someone else is receiving pay, let me add that no funds are available with which to pay a special staff and that for the aggregation of the answers I shall rely upon those who are already receiving salaries in connection with their professional and research work.

If responses to this questionnaire come up to expectations I am confident that governments in this country in the future will seek in a similar way to ascertain the consensus of opinion of those most competent to express opinions about many of our difficult governmental problems.

As it is now planned to have a meeting of the federal-state planning committee in September or early October, will you not let me know saying whether it will be possible to comply with this request and, if so, about when we may expect the filled-in questionnaire.

Yours sincerely,

MARK GRAVES,

Commissioner.

(1) These replies gave the opinions of the respondents as of January 1, 1936 but so many of them believe there are so few changes in their attitude on the various subjects that this tabulation reflects essentially their opinions as of to-day.

➟ *Continued on next page.*

COLLEGE OR UNIVERSITY AND RESPONDENT	Total Yes	Total No	Total *	Agri. & Mech. Col. of Texas, L. P. Gabbard Alabama, Univ. of, P. E. Alyea Alfred Univ., B. B. Crandall	Antioch, Col., V. O. Watts Arizona, Univ. of, W. Roberts Arkansas, Univ. of, C. C. Fichtner	Baker Univ., H. W. Guest Battle Creek Col., B. Birkbeck Baylor Univ., A. S. Lang	Birmingham-Southern Col., E. O. Hawk Boston Univ., C. P. Huse Bradley Polytechnic Inst., L. G. Tillotson	Brigham Young Univ., E. Miller Brown Univ., H. E. Miller Buffalo, Univ. of, R. C. Epstein	California, Univ. of, C. C. Plehn Calif. at Los Angeles, Univ. of, M. M. Stockwell Capital Univ., D. M. Shoosting	Carleton Col., J. S. Robinson Carson-Newman Col., J. T. Warren Case School of Applied Science, F. T. Carlton	Catholic Univ. of America, G. K. McCabe Chattanooga, Univ. of, F. W. Prescott Cincinnati, Univ. of, J. R. Blough	Citadel, The, M. T. Lewis, F. C. Tibbetts Clark Univ., J. A. Maxwell Clarkson Col. of Technology, D. D. Kennedy	Clemson Agri. Col., B. O. Williams Colgate Univ., R. L. Mott Col. State Col. Agri. & Mech. Arts, L. A. Moorhouse	Colorado Univ. of, D. C. Sowers Columbia Univ., R. M. Haig Connecticut State Col., G. B. Clarke	Cornell Univ., M. S. Kendrick Creighton Univ., C. S. Miller Dartmouth Col., R. V. Laffler	Detroit Inst. of Technology, G. P. Becker Drexel Inst., Department of Economics Duke Univ., B. U. Ratchford	Duquesne Univ., A. B. Wright Florida, Univ. of, C. W. Macy Fordham Univ., A. Clayton	Furman Univ., A. G. Griffin George Peabody Col. for Teachers, O. C. Ault Georgia, Univ. of, M. H. Bryan	Hardin-Simmons Univ., W. D. Rich Illinois, Univ. of, M. H. Hunter Indiana, Univ., M. C. Mills
TARIFF.— In general, high protective tariff on agricultural products	7	109	11	N N N	N N N	N *N	N N N	N N N	Y N Y	N N *	N N *	N N N	N * *	N *N	N Y N	N N N	N N N	N N N	N N N
Ditto, manufactured products	5	110	12	N N *	N N N	N N N	N N N	N N N	Y N Y	N N * *	N N *	N N N	N * *	N * *	N *N	N N N	N N N	N N N	N N N
Tariff to equalize difference in cost of production at home and abroad	20	96	11	N N N	N N N	*Y N	N N N	N N N	N Y N	N N N	N Y N	N N N	N *N	* *N	N Y N	*N N	Y N Y	N N N	N N N
In general, tariff for revenue only	69	41	17	N Y Y	Y *Y	Y Y Y	Y Y Y	Y *Y	N Y N	Y *N	N Y N	N N N	* *N	N *N	N N Y	Y Y Y	N Y N	N Y Y	N Y Y
In general, free trade with only incidental tariffs	62	46	19	Y Y N	Y *Y	N N Y	* *Y	Y * *	N Y N	Y *N	Y N *	Y Y N	Y *N	Y *N	Y N Y	N Y Y	Y N Y	N Y Y	Y *Y
If Constitution were changed, various export duties by U. S.	16	96	15	N *N	Y Y N	N N N	N N N	N N N	N N N	N N N	N Y N	N N N	N *N	* *N	N Y N	N N N	Y N *	N * *	N Y N
PROPERTY TAXATION.— Retention of property tax as major source of local revenue	97	26	4	Y Y Y	Y Y Y	Y N Y	N Y Y	Y Y N	Y Y N	Y *Y	N Y Y	Y Y N	N Y Y	Y Y Y	*N Y	Y Y Y	N Y Y	*Y Y	Y *Y
Should general property tax include intangibles	15	111	1	Y N N	N N N	N Y N	N N Y	N N N	N N N	N N N	N N N	N N N	Y N N	N * *	N * Y	N N N	Y N Y	N N N	N N N
Should it include tangible personalty	43	74	10	Y N N	N Y N	Y *N	N Y Y	N N N	N *N	N Y N	N N N	N N N	Y N Y	N * *	N Y Y	N N N	N Y Y	N Y *	Y N Y
Should it be restricted to realty	67	51	9	N Y Y	Y N Y	N N Y	Y N N	Y Y Y	Y *Y	Y N Y	Y N Y	N Y Y	N Y N	Y * *	Y N N	N N Y	N N *	Y N *	N Y N
Should improvements be taxed at a lower rate than land	70	41	16	*Y Y	Y *Y	Y Y Y	Y N N	*Y N	N Y N	Y N Y	N N Y	N Y N	N N Y	* *Y	N Y N	N N Y	Y Y Y	N Y *	Y N N
Special tax on unearned increment of land values	63	44	20	N Y N	Y *Y	N Y Y	Y N N	Y Y Y	N Y Y	*Y N	N Y Y	Y Y N	N * *	Y N N	Y Y N	*Y N	N N Y	Y Y *	N *Y
Tax classification of tangible personalty	67	41	19	Y Y N	*Y *	Y *Y	Y Y Y	Y Y N	N Y Y	*Y N	Y Y Y	N Y N	N N Y	N *Y	Y Y Y	N N Y	Y Y *	Y Y *	Y N *
Classified property tax for intangibles	55	57	15	Y Y N	Y N *	Y Y N	Y Y Y	Y Y N	N Y Y	N Y N	Y Y N	N Y N	Y N N	N N N	N Y Y	N N N	Y N *	Y Y *	N N Y
Classified property tax for real estate	76	39	12	Y N Y	N Y Y	Y Y Y	Y N Y	N Y *	N Y Y	Y Y Y	Y Y *	Y N N	Y N Y	N N N	N Y Y	N N Y	Y Y *	Y * *	Y N N
Special yield tax in place of property tax for forest properties	109	8	10	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y *	Y Y *	Y *Y	Y Y Y	Y Y Y	Y Y Y	Y N N	Y N Y	N N Y	Y Y Y	Y Y *	N Y Y
Should there be homestead exemptions	35	81	11	N N N	N N N	Y Y N	Y N Y	Y N Y	N N Y	N Y *	Y N N	N N Y	N N N	N N N	N N Y	N N *	Y N Y	N * *	N N N
INHERITANCE AND ESTATE TAXES.— Should inheritances or estates be taxed by the Federal government	115	12	0	Y Y Y	Y Y Y	Y Y Y	Y N N	Y Y Y	N Y Y	Y Y Y	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y
Should inheritances or estates be taxed by the states	91	33	3	Y Y Y	N Y Y	Y Y Y	Y Y Y	N Y N	Y Y Y	Y N Y	Y Y *	Y Y Y	Y Y N	Y N Y	Y Y Y	Y Y Y	Y Y Y	N *Y	Y Y Y
Should gifts, whether or not in contemplation of death, be taxed to avoid evasion of inheritance tax	117	4	6	*Y Y	Y Y Y	Y Y Y	Y Y N	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	*Y Y	Y Y Y	Y Y Y	Y Y *	Y Y Y	Y Y Y
Should the death taxes be progressively graduated	121	1	5	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y
PERSONAL INCOME TAXES.— Graduated personal income tax	126	0	1	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y
Personal exemptions as low as $500 for single, $1,000 for married and $200 for dependent	70	43	14	N Y N	Y *Y	N Y N	N N N	Y N N	Y N Y	Y N *	Y Y Y	N Y N	N Y Y	Y *Y	Y N Y	Y Y N	Y N N	Y N N	N Y N
Minimum filing fee in Federal personal income tax law	59	53	15	N *Y	Y *N	Y *Y	N N Y	*N *	Y N N	Y *Y	N Y N	Y N Y	Y Y N	*N Y	Y N N	Y Y N	Y N Y	Y N Y	N Y N
Ditto, in state law	59	52	16	N *N	Y *N	Y *Y	N *Y	N N Y	*N *	Y N N	Y Y Y	N Y N	Y N Y	Y Y Y	*N Y	Y *N	Y N Y	Y N Y	N Y N
Could principle of poll tax be so fitted into our general tax scheme (under the income tax) as to make it a desirable element thereof	34	78	15	N Y Y	Y Y *	N Y N	N N N	Y N *	Y N N	N *N	N * *	N N N	N N N	N Y N	*Y N	N Y N	N N *	Y Y Y	N N *
Personal income tax to include capital gains and losses provision	53	44	30	*N N	*N N	N Y Y	Y N Y	*N *	N * Y	N *N	N N *	*N *	Y * N	N Y Y	N N Y	Y N N	Y * *	Y N N	N Y N
Ditto, only at moderate rate	37	55	35	*N N	Y N *	Y Y Y	* *Y	*N *	N * *	N *N	N N *	*N *	Y * N	*N N	N N N	N N Y	Y * *	Y N N	N Y N
Immediate abolition of capital gains and losses provision	38	66	23	* * * *	N Y Y	Y N N	*Y N	Y Y N	Y N *	Y *Y	Y Y *	*Y N	N *Y	N N *	Y Y N	N N N	N N *	* *N	N N Y
Or abolition when stock market next reaches peak	4	83	40	* * *N	N N *	N *N	* *N	*N N	*N *	*N *	*N *	* *N	N *N	N N N	N N N	N N N	N N *	* *N	N N N
Higher income tax rates for unearned income	92	27	8	*N Y	Y *Y	Y Y Y	Y Y Y	Y Y Y	Y N Y	Y Y Y	N Y Y	N N N	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y Y N	N Y Y	N Y Y
Or does the property tax make unnecessary such tax differentiation	18	87	22	* *N	N N *	N N N	N *N	N N N	N Y N	N N *	*N N	Y * *	N N N	Y N N	N *N	N *N	N N *	Y N N	Y N N
All future Fed., state and local gov't securities issued fully taxable as to income	109	10	8	Y Y *	Y Y Y	Y Y Y	Y N N	Y Y Y	N Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y *	N Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y *
Should cash dividends be taxed to the stockholder if there is a corporate income tax	70	35	22	*Y Y	Y N Y	Y N Y	Y *N	Y N Y	N Y N	* * *	N Y *	N * *	*Y Y	Y *Y	*N N	N *N	N Y Y	Y *Y	Y Y N
Should stock dividends be taxed	43	68	16	*N N	N *N	Y Y Y	Y N N	Y N N	N Y N	N *N	N Y *	N N N	Y N N	Y *N	N N N	N N N	Y N Y	N Y Y	N Y N
BUSINESS TAXES.— Net income tax on corporations	120	7	0	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y N Y	Y N N	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y
At graduated rates	46	70	11	N N Y	N *N	Y Y Y	Y N N	Y N N	N N N	N Y *	N Y N	Y N Y	Y N N	Y N N	N N Y	Y Y N	Y N Y	N N *	N Y N
Or at flat rate	68	45	14	Y Y N	Y Y Y	N N N	*Y Y	Y Y Y	Y Y Y	Y * *	*N Y	N Y N	N Y Y	N Y Y	Y N N	N N Y	N Y N	Y Y *	Y N Y
Or should ability involved in corp. taxes be handled through personal income tax by including in personal taxable income proper pro rata share of earned but undeclared (in dividends) increase in net earnings or surplus of corp	11	76	40	N *N	N * *	N *N	N N *	*N N	N * *	* * *	*N *	Y Y N	*N Y	* * *	*Y N	N N N	N N *	* * *	N *N
Gross tax on business incomes	11	92	24	N N *	N *N	N Y N	N *N	* *N	*N N	N N N	N N N	N Y N	N N N	Y N N	*Y N	N N N	N N *	Y N N	N N *
Higher annual rates on incorporated than unincorporated business	25	93	9	N N N	*N N	N N N	* *N	N N N	*N N	N N N	N Y Y	N N Y	*N N	N Y Y	N N N	N N N	N N Y	Y N Y	N N N
Such occupational business taxes as those in the Southern States	10	94	23	N N N	N *N	N Y N	N *N	N *N	*N N	N *N	N N N	N N *	Y N Y	N N N	N Y N	N *N	N N *	N Y N	Y N N
Banking business taxed in different way than general incorporated business	65	45	17	N N *	Y N N	Y Y Y	Y Y Y	Y *N	N Y N	* *N	Y Y Y	Y * *	N Y N	N N Y	*Y Y	N N Y	N Y Y	N Y Y	N N Y
Insurance business taxed in different way than general incorporated business	82	31	14	N * *	Y Y N	Y Y Y	Y Y Y	Y *N	Y Y N	* *N	Y Y Y	Y * *	N Y N	Y Y Y	*Y Y	N N Y	N Y Y	N Y Y	N N Y
Ditto, railway and public utility business	73	38	16	N * *	Y *N	Y Y Y	Y Y Y	Y *N	N Y N	*Y N	Y Y *	Y Y *	N N N	N Y Y	*Y N	N N Y	N Y Y	N Y Y	N N Y
Special taxes to discourage chain stores	8	114	5	N N N	N N N	Y N N	N N N	N N N	N N N	N N N	* *N	N N N	N N N	N N N	N N N	N N N	N N Y	N N N	N N N
GASOLINE AND MOTOR VEHICLE TAXES.— Motor vehicle fees approximately equal to cost of police regulation of motor traffic	62	45	20	Y *Y	Y N *	Y Y Y	N *N	Y Y Y	Y Y Y	N N Y	Y N *	N Y Y	*Y N	N *N	*Y N	Y N N	Y Y *	Y Y *	N Y Y
Tax on motor vehicles as such with exemption from general property tax	87	25	15	N *N	Y N *	Y Y Y	Y Y Y	Y Y N	Y Y Y	Y * *	Y Y Y	Y Y N	Y *Y	Y N N	N Y N	Y N Y	Y Y N	N Y Y	N Y Y
Gasoline tax to pay for all highway construction (Federal, state and local)	57	51	19	Y Y Y	N * *	Y Y N	* *Y	N *N	*Y Y	* *Y	Y *Y	Y Y Y	Y N N	N * *	N Y N	Y N Y	Y Y N	Y Y *	N N *
Gasoline tax to pay for all highway construction and maintenance	56	55	16	Y *N	N N Y	Y Y N	*Y Y	N *N	*Y Y	* *Y	Y Y *	Y Y Y	Y Y N	N Y Y	N Y N	Y N Y	Y Y *	Y Y *	Y N *
Should any highway costs be paid by levies on property	66	42	19	N *Y	Y Y N	Y Y N	Y *Y	N Y Y	* *N	Y * *	N Y *	N Y N	N N Y	Y *Y	Y Y Y	*Y N	N N Y	N Y *	N Y Y
Mandatory that all proceeds from gasoline and motor vehicle taxes be devoted to highways (including streets and bridges)	81	39	7	N Y Y	Y N *	Y N Y	Y Y N	Y *Y	N N *	Y N Y	N Y Y	Y N N	Y Y N	*N Y	Y Y Y	Y Y Y	Y Y *	Y Y N	Y N Y
Entire highway system outside of incorporated places financed, constructed and maintained by states instead of left under jurisdiction of local governments	105	9	13	Y *Y	Y N Y	N Y Y	Y Y Y	N Y Y	Y Y Y	* *Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y *	Y *Y	Y Y Y
Through routes through incorporated places financed as above	105	7	15	N *Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y *Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	*Y Y	Y Y Y
SALES TAXES.— General retail sales tax: Federal	16	101	10	N N N	N Y *	N Y N	N N N	N *N	Y *Y	N N N	N N N	N *N	N N Y	N N N	N N Y	N N N	N N *	N N N	N N Y
State	24	87	16	N N Y	*Y *	N Y N	N N Y	* *N	Y Y Y	N N Y	N *N	Y N N	Y N N	N N N	N N Y	N N N	N N *	N N N	N N Y
Local	2	119	6	N N N	*N *	N N N	N N N	*N N	N N N	N N N	Y N N	N N N	N N N	N N N	N N N	N N N	N N *	N N N	N N N
Producers sales tax: Federal	21	92	14	N N Y	N * *	N N N	N N Y	Y *N	N Y N	N N N	N N N	N *N	N N Y	N N N	N Y N	N N N	N N Y	N N N	N N N
State	7	111	9	N N N	N N *	N N N	N N N	*N N	N N N	N N N	N N N	N N N	N N N	N N N	N N N	N N N	N N Y	N N N	N N N
Local	3	119	5	N N N	N N *	N N N	N N N	*N N	N N N	N N N	N N N	N N N	N N N	N N N	N N N	N N N	N N *	N N N	N N N
LUXURY TAXES.— Tobacco tax	121	5	1	Y Y Y	Y Y *	Y Y Y	Y Y Y	Y Y N	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	N Y Y	Y Y Y
High tax on tobacco	85	32	10	Y N *	Y Y Y	N Y Y	Y Y Y	N Y N	Y Y Y	Y Y N	Y Y Y	Y Y Y	Y N N	Y *Y	Y Y Y	N Y Y	N N Y	N Y Y	Y *N
Such luxury taxes as can be practically administered	116	3	8	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y *Y	Y *Y	Y Y Y	Y Y Y	N Y Y	Y Y Y

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LIQUOR TAXES.— Should all taxation of liquor imported and manufactured, be by Fed. Gov't	99	22	6	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y N Y	N Y Y	Y Y Y	Y Y Y	N Y N	N Y Y	* Y Y	Y N Y	Y N Y	N Y Y	Y Y Y	Y Y Y
Should all retail distribution be by the state under a State Authority	79	23	25	Y * *	Y * *	N Y Y	Y Y N	Y * Y	N * *	N * *	Y Y Y	* Y *	Y Y Y	Y Y N	N N Y	Y Y Y	Y Y N	* Y Y	N Y N
OTHER TAXES.— Tax on billboards	103	15	9	Y * Y	Y Y Y	Y Y N	N Y Y	Y Y *	Y Y Y	Y Y Y	N Y Y	Y Y Y	Y Y Y	N Y Y	Y Y Y	N Y Y	Y Y Y	Y Y Y	N Y Y
Special tax on oleomargarine	24	95	8	N N N	N N *	N N N	N N N	N N N	N N N	N * N	N N Y	N N N	N Y Y	N N N	N Y Y	N N N	N N N	Y N Y	N N Y
In general, severance taxes on various commodities, such as oil, coal, ore and timber	95	21	11	Y Y Y	* Y Y	Y Y Y	Y Y N	Y Y N	Y Y N	N N Y	Y Y Y	Y Y *	* Y Y	Y * Y	Y * N	N N Y	Y Y Y	Y Y *	N Y Y
Are you in favor of the A.A.A. processing taxes	23	77	27	* N N	N * *	Y N N	N N N	N * *	N N N	N N N	N * N	N N *	Y N Y	Y N N	Y Y Y	N N *	Y * N	* N Y	N N N
RELATIONSHIP OF FEDERAL, STATE AND LOCAL JURISDICTIONS.— The present distribution of governmental powers between Fed. gov't and states maintained	34	70	23	N N N	* * Y	Y * N	N Y Y	N * Y	Y N N	Y * N	Y N *	N N N	Y N N	N * N	N N Y	Y Y N	N N *	N N *	N N Y
Or should there be considerable transfer of governmental powers from states to Fed. gov't	39	62	26	N * N	* * N	N Y Y	Y N N	Y N N	N * N	N * Y	* Y *	N N *	N N N	Y * N	Y N N	N N Y	Y Y N	Y * *	Y N N
Or should there be only slight transfer of governmental powers from states to Fed. gov't	54	39	34	N Y Y	Y Y *	N * N	* N Y	* Y Y	N Y Y	N Y *	* N Y	N Y *	N Y Y	* Y Y	N Y Y	Y * N	N * Y	* Y *	N * *
Fed. Constitution changed to increase powers of Fed. gov't. at expense of states as to taxation	40	69	18	N * N	* * N	N Y Y	Y N N	Y N N	N Y *	N * *	N N N	N Y Y	N N *	Y * N	Y N Y	N N Y	Y Y Y	Y N *	Y N N
Increase in control over education on part of Fed. gov't. accompanied by equal decrease for states	25	82	20	N * N	N * *	N Y Y	Y N N	Y N Y	N * *	N N N	N N *	N N Y	* Y N	N * N	* N N	N N N	N Y N	N Y *	N N N
Increase in financial support of education on part of Fed. gov't. accompanied by decrease for states	56	50	21	N * N	N N Y	Y Y Y	Y N N	* N N	N Y *	Y N *	N N Y	N N Y	Y Y Y	Y Y *	* N N	N * N	Y Y N	N Y Y	N N *
Highways, ditto, increase in control	65	51	11	N Y Y	N N *	Y Y Y	Y N N	Y N N	* Y *	Y N Y	N Y Y	N Y N	N Y N	* Y N	* N N	N Y N	Y Y Y	Y Y Y	Y N N
ditto, increase in support	68	45	14	N * Y	N N Y	Y Y Y	* N N	Y N N	* Y *	Y N Y	N Y Y	N Y N	Y N Y	* Y N	* Y N	N Y N	Y Y Y	Y Y Y	Y N N
Suppression of crime ditto, increase in control	119	4	4	Y Y Y	Y Y *	Y Y Y	Y Y N	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y
ditto, increase in support	110	7	10	Y * Y	* Y *	Y Y Y	* * N	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y
Increase in Federal control over child labor	101	15	11	* Y Y	N Y *	Y Y Y	Y N N	N Y Y	Y Y Y	Y Y Y	Y Y Y	N Y Y	* Y *	Y * N	Y Y Y	Y Y Y	Y Y Y	Y Y *	Y Y N
Ditto, control over other labor relations	75	32	20	* Y *	N * N	Y Y Y	Y N N	* * N	* Y Y	Y Y Y	N Y Y	N Y N	* Y *	Y * N	Y Y Y	Y N Y	Y Y *	Y Y *	Y Y N
Ditto, over manufacturing	61	44	22	N * *	* * N	Y N Y	Y N N	* N N	* Y *	Y Y Y	N Y *	N Y N	Y N *	Y * N	Y Y N	N N Y	Y Y *	Y Y *	Y N N
Ditto, over merchandising	54	51	22	N N *	* * N	Y N Y	Y N N	* N N	* Y *	Y Y *	N Y *	N Y N	* N *	Y * N	* Y N	Y N Y	Y Y *	Y Y *	Y N N
For U. S. prefer unitary gov't. like France to a Federal gov't. like that of U. S.	10	108	9	N N N	N N N	N N N	N N N	* N N	N N *	N N N	N N N	N N N	N N N	N N N	* N N	N N N	N N N	* N N	Y N N
Prefer such teamwork as may be necessary between the states aside from that now provided for by the Federal Constitution to be handled through state compacts instead of changing the Constitution to increase the Federal powers	66	38	23	N * Y	Y * Y	Y Y N	* Y Y	Y Y Y	* Y Y	Y Y N	Y Y Y	N * N	* N Y	N Y Y	N * Y	N Y Y	Y * N	N Y Y	N Y Y
Should the state supervise local assessment	123	4	0	Y Y Y	Y Y Y	Y N Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y Y	N Y Y	Y Y Y	Y Y Y
Should state constitutions contain tax limit provisions	24	98	5	N N N	N N N	N Y N	N N Y	N N Y	N N N	N N N	Y N N	N N N	N N N	N * N	N N N	N N *	Y N Y	N N N	N N N
Should state statutes contain tax limit provisions	58	49	20	Y * Y	* Y N	* Y Y	N N Y	N * Y	Y Y Y	N Y Y	Y N N	Y N *	Y N N	* * N	* Y N	* Y Y	N N Y	N Y N	Y N *
Should constitutional uniformity clauses be abolished	86	18	23	Y Y *	* Y *	Y N Y	Y N N	Y Y *	Y Y *	Y * *	Y Y Y	N Y *	* Y Y	Y Y Y	Y Y N	N * Y	Y Y *	Y Y Y	Y Y *
Should the county assess real estate	89	18	20	Y Y Y	* N *	Y Y Y	* N N	N Y *	Y Y *	Y Y Y	N N Y	Y * *	* Y Y	Y Y Y	Y N Y	* Y Y	Y Y Y	Y Y Y	Y Y Y
Or should it be assessed by the town, city or village	15	86	26	N N N	N N *	N * N	* Y Y	* N *	N N *	N N *	* * N	N * *	* N N	N N N	N Y N	Y N N	Y Y Y	N N *	N * N
Should competent board of state engineers determine taxable valuations of all difficult properties, such as railways and public utilities	119	1	7	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y *	N Y *	Y Y Y	Y Y Y	Y Y *	Y Y Y	Y Y Y	Y Y Y	Y Y Y	Y Y *	Y Y Y	Y Y Y
Should education be a part of and subject to the fiscal control of the regular local government	59	46	22	N * N	Y Y *	Y Y N	* Y N	Y Y Y	N Y Y	Y Y N	N N *	N Y N	Y * N	N * Y	* Y Y	Y Y Y	N N *	* * *	Y Y Y
Or should education be independent of the regular local government	44	61	22	Y * Y	N N Y	N * Y	Y N Y	N N N	N N Y	Y Y N	Y Y *	N Y Y	N * Y	Y * N	* N N	N N N	Y Y *	* * *	N N N
Should state raise all taxes for and administer entire system of public education	21	88	18	N N N	N N Y	N N Y	* N N	N N N	N N N	N N *	N * N	Y Y N	N N N	N N N	* Y N	N N N	Y N *	Y N N	N N N
Ditto, except as a local district may care to go beyond the state's standard	72	33	22	N Y N	N * Y	Y * Y	* * Y	* N Y	Y Y Y	N Y *	N Y Y	Y * *	N Y Y	Y Y N	Y Y N	N N Y	Y Y *	Y Y Y	Y Y N
Should state and federal aids be distributed on the basis of need	103	7	17	Y * Y	* * Y	Y Y Y	Y * Y	Y Y Y	Y * Y	N Y *	Y N Y	Y Y Y	Y Y Y	Y Y Y	* Y Y	N Y Y	Y Y Y	Y * Y	Y N Y
Should state constitutions limit debt-incurring powers of local governments	41	74	12	Y N N	* Y *	N Y N	Y N Y	N N Y	Y N *	N N N	N N N	N N N	N N N	N * N	N N Y	N N Y	Y N *	N Y *	Y * N
Should state statutes limit debt-incurring powers of local governments	96	17	14	Y Y Y	Y Y *	Y Y Y	* Y Y	N Y Y	N Y *	Y Y Y	Y * Y	Y Y Y	Y Y Y	Y * Y	Y Y Y	N N Y	N Y Y	N Y *	N Y Y
Abolition of towns with transfer of functions to county or state	47	51	29	* * N	N N *	N N N	N N N	* N N	N Y *	N N Y	N Y Y	* * *	N Y Y	N Y Y	Y N Y	N * N	Y N *	* * *	N Y N
1926 80% abatement principle in case of death taxes	79	18	30	* Y Y	* Y Y	Y * Y	Y N Y	* Y *	Y Y *	Y N *	Y Y Y	Y Y *	* Y Y	* Y Y	Y Y N	N * Y	Y Y *	* Y *	N Y Y
Adoption of same principle in the case of personal income taxes	26	63	38	* N N	* N Y	Y * N	N * N	* N *	N N *	N N *	N Y *	N N Y	* N Y	* * N	* N N	N * N	Y N *	* N *	N N N
Ditto, corporate income taxes	23	63	41	* N *	* * Y	Y Y N	* * N	* N *	N N N	N N *	N N *	N N Y	* N Y	* * N	* N N	N * N	Y N *	* N *	N N N
Death tax basically Federal tax with surtaxes collected by states that care to adopt them	54	48	25	* * Y	Y * N	Y Y Y	Y N Y	N N *	Y N *	Y N *	* N Y	N N Y	Y N N	* * N	Y N Y	Y Y *	Y Y *	Y N N
Ditto, personal income taxes	40	58	29	* * N	N N N	Y Y N	* N Y	Y N N	N N *	N N *	Y N *	* N Y	N N Y	Y Y N	* N Y	Y Y N	Y N *	Y Y *	Y N Y
Ditto, corporate income taxes	45	56	26	* * Y	N N N	Y Y N	* N Y	Y N Y	N N *	N N *	Y N *	* N Y	N Y Y	Y Y Y	* N Y	Y Y N	Y N *	Y Y *	Y N N
Necessity of outside agency to check efficiency and integrity of Fed. unit is sufficient justification for states to have their own death, corp'n. and pers. inc. tax-collecting units	7	100	20	* N *	N N N	Y Y N	N * N	N * N	* N N	N N *	N * N	N * N	* N N	N N N	N N N	N N N	N N N	N N N	N N N
Corp'ns. incorporated federally and paying Fed. incorp'n. and annual fees and none to states	64	40	23	N Y Y	N * *	Y N Y	* N N	Y * Y	N Y *	Y Y Y	Y N *	Y Y Y	N Y Y	Y * Y	* N Y	Y N Y	Y Y *	* Y Y	Y N N
Abolition of all death taxes except Federal with distribution of part of proceeds to states	49	58	20	Y * Y	* * Y	N N Y	Y N Y	Y Y Y	N N *	N Y Y	N N *	N N Y	N N Y	N Y N	* N N	Y N N	Y N *	N N *	N N *
Ditto, Federal personal income taxes	30	80	17	* N N	* N N	N N N	N N Y	Y N N	N N Y	N Y Y	N N *	N N Y	N N Y	N * N	* N Y	Y Y N	Y N *	N N *	N N N
Ditto, Federal corporate income taxes	38	64	25	* N N	* N N	N N N	N N Y	Y N Y	N N Y	N Y Y	N N *	N N Y	N Y N	N * N	* N Y	Y Y Y	Y N *	N N *	N N N
Ditto, Federal gasoline taxes	31	81	15	N N Y	N N N	Y N N	N N N	N N Y	N N N	N Y *	N N Y	N N Y	N N Y	N * N	* N N	Y N N	Y N *	N N *	N N N
WAR COSTS.— Entire cost of next war financed by current taxation	40	64	23	Y * Y	Y * Y	N N Y	* N Y	Y N Y	N N Y	N N Y	Y Y *	N * *	N Y N	* * *	Y N N	N N Y	N * N	Y Y *	N N N
Entire cost of next war financed largely by bonds	10	99	18	N N N	N N N	N N N	* Y N	* * N	Y N N	N N N	N N N	* N N	Y N N	* * N	N Y N	Y N N	N N N	N N N	N N *
Cost of next war financed largely by tax on war profits	85	18	24	Y * *	N * *	Y Y Y	Y Y Y	Y Y Y	Y Y *	Y Y Y	Y Y Y	N * *	* Y Y	Y * Y	* Y Y	* Y *	Y Y Y	Y N *	Y Y *
Do you think it is possible to reduce two or more of the more important taxable abilities to a common denominator and thus have an absolutely scientific relationship attained in the case of those two or more abilities relative to each other	10	71	46	N * N	* * N	N * N	* * *	* N N	* N *	N Y *	N N N	* N N	* * N	* N N	* N N	* N N	N * Y	Y N *	N * *
Total Yes	6,693			40-39-51	47-37-43	70-68-67	56-40-56	58-43-48	41-62-45	51-42-47	56-58-52	42-55-41	50-45-63	54-41-49	44-59-59	48-40-56	72-61-54	53-61-42	51-47-42
Total No		6,121		53-40-49	45-44-37	44-33-49	35-56-58	33-52-54	59-43-37	54-47-38	52-47-29	63-45-50	47-56-46	43-30-59	37-51-57	63-63-55	44-49-15	45-38-27	65-63-60
Total *			1,918	23-37-16	24-35-36	2-15- 0	25-20- 2	25-21-14	16-11-34	11-27-31	8-11-35	11-16-25	19-15- 7	19-45- 8	35- 6- 0	5-13- 5	0- 6-47	18-17-47	0- 6-14
Grand total of entries			14,732																

Iowa State Col. of Agri. & Mech. Arts, W. Wright Kansas State Col. Agri. and Appl. Sci., W. E. Grimes and Howe Kansas, Univ. of, J. P. Jensen	Kentucky, Univ. of, J. W. Martin Lafayette Col., F. R. Hunt Lehigh Univ., W. L. Bishop	Long Island Univ., W. M. Hudson Louisiana State Univ., T. N. Farris Louisville, Univ. of, T. F. Haywood	Loyola Univ.—Chicago, P. T. Swanish Maine, Univ. of, J. H. Ashworth Marquette Univ., J. F. Pyle	Maryland, Univ. of, W. H. Brown & S. M. Wedeberg Mass. State Col. Rozman, Gamble, Larcom, A. E. Cance Mercer Univ., W. E. Fort, Jr.	Miami Univ., E. S. Todd Michigan, Univ. of, E. B. Stason Mississippi State Col., C. A. W. German	Mississippi, Univ. of, J. W. Bell Montana State Col., R. R. Renne Montana State Univ., H. K. Snell	Mount Holyoke Col., A. Comstock Mount Union College, R. B. Tower Municipal Univ. of Wichita, F. A. Neff	Nebraska, Univ. of, G. O. Virtue New Hampshire, Univ. of, H. W. Smith New Mexico, Univ. of, V.G. Sorrell	New York Univ., P. Studenski Niagara Univ., F. J. Keenan North Carolina, University of, D. D. Carroll	North Dakota, Univ. of, E. T. Towne Northeastern Univ., J. E. Jackson Northwestern Univ., P. Haensel	Notre Dame, Univ. of, L. H. Eells Ohio Northern Univ., Dept. Economics Ohio Univ., A. H. Armbruster	Oklahoma Agri. and Mech. Col., F. E. Jewett Oklahoma Col. for Women, A. T. Flint Oregon State Agri. Col., W. H. Dreesen	Oregon, Univ. of, J. H. Gilbert Pennsylvania State Col., W. E. Butt, P. H. Woeller Pennsylvania, Univ. of, E. M. Patterson	Pittsburgh, Univ. of, M. K. McKay Polytechnic Inst. of Brooklyn, J. I. Knudson Purdue Univ., C. L. Heyerdahl	Rensselaer Polytechnic Inst., W. O. Hotchkiss, W. F. Spafford Richmond, University of, H. F. Thomas Rochester, Univ. of, D. W. Gilbert	St. Lawrence Univ., O. Nienwejaar Simmons Col., M. Friedberg South Carolina, Univ. of, S. M. Derrick	Southern California, Univ. of, O. J. Marston Stanford Univ., E. D. Fagan State Col. Agri. & Eng. of Univ. of N. C., E. M. Bernstein	State College of Washington, R. B. Heflebower Susquehanna Univ., G. N. Wood Syracuse Univ., H. W. Peck, C. W. Flint	Temple Univ., W. B. Graves Texas, Univ. of, E. T. Miller Toledo, Univ. of, G. L. Leffler	Tulsa, Univ. of, A. M. Paxson Union Col., W. W. Bennett Utah, Univ. of, T. A. Beal	Vanderbilt Univ., R. A. Campbell Vassar Col., M. Newcomer Virginia Polytechnic Inst., B. O. Miller	Virginia, Univ. of, T. R. Snavely Washington Univ., O. Bennett Washington, Univ. of, J. K. Hall	Western Maryland Col., E. K. Schempp Western Reserve Univ., C. C. Arbuthnot Willamette Univ., W. C. Jones	Wisconsin, Univ. of, H. M. Groves Wittenberg Col., C. Van Riper Worcester Polytechnic Inst., R. Earle	Wyoming, Univ. of, Chairman, Pol. Sci. Xavier Univ., W. E. Chancellor Yale Univ., F. R. Fairchild	Yankton Col., R. W. Feyerharm
YYY	*NY	YYY	YNY	YYY	YNY	NYY	YYY	YYY	*YY	YYY	YYY	YYN	N**	YYN	*NY	YYY	YYY	YNY	NYN	NYY	YYY	YYY	YYY	YYY	YNY	Y
*NY	**Y	YY*	YYY	N*N	YNY	NYY	YYY	YY*	*NY	YYN	YYY	*YY	Y**	YYN	*NY	*YY	YY*	YYY	YYY	NYY	YYY	YYY	NNY	YYY	YYN	Y
YYY	**Y	YYY	YYN	YYN	NNY	*YY	Y*Y	YYY	YYY	YYY	YYY	*YY	YYY	YYY	YYY	YYY	YY*	NYN	YYY	NYY	YYY	YYY	NY*	NYY	NYY	Y
NYN	N*N	YNN	YNN	NNN	NNY	NNN	YNN	NNN	NY*	NYY	NNN	NNN	YNN	*NN	NYN	NNY	NN*	N*N	NNN	NNY	NNN	YNN	NNN	NYY	YYN	Y
*YY	*YY	YYN	Y*N	*YN	YYY	YYY	NNY	YYY	YYY	YYY	YYY	YYY	YY*	YYY	NYY	YYY	YYY	YYN	YYY	NNY	NYY	NNY	NYY	YYY	YYN	N
*YN	N*N	NNY	NNN	NN*	NNY	**N	NNN	**N	*YY	*NN	N*N	NN*	*NN	YNN	NNN	N*N	NNY	YNY	*NY	N*N	YN*	YNN	NN*	YYN	YNN	N
*NN	*NY	NYN	NN*	YNY	NNY	*NN	NNN	N**	N*N	NYN	YNN	*Y*	NNN	YYN	YYN	NNN	NN*	NYN	*NN	**Y	NNN	NNN	NY*	YYY	NYY	Y
*NY	**N	NNY	YNN	NNN	N*N	*YN	YYN	NY*	*YY	YNN	NYY	*N*	Y*N	NNY	NNY	YYN	YY*	NNY	NNY	**N	NYY	NYY	NNY	*N*	NNN	N
*YN	**Y	YNN	*YY	YY*	YYN	YNY	NNY	Y**	***	NNY	NNN	*N*	*YY	YNN	YYN	*NY	YNY	YNN	YYN	***	YN*	YYN	YN*	YY*	YNN	Y
*NY	NNN	YNY	NNN	NY*	NNN	NYY	YYN	YYN	*YY	NNN	NYY	*N*	YY*	NNN	NNY	YYN	NN*	*NY	NNN	NN*	NYN	NYY	NNY	NNN	NNN	N
*NY	NNN	NN*	NNN	N*N	NNN	NNY	YYN	NNN	*NN	YNN	NNY	*N*	Y**	NNY	NNN	YNN	YN*	NNY	NNY	NNN	NYN	NYY	NNY	YNN	NNN	N
Y*Y	*NN	YNY	***	N*Y	NNY	NYY	YYY	NNN	*NY	YNY	YYY	*YY	Y**	YNY	NNY	YNY	NY*	YYY	NNY	NNN	YYN	YYY	*N*	YYN	YYN	Y
NNY	YYY	YYN	YN*	NNY	NNY	YYN	YYY	NYN	Y*Y	YNN	YYY	YYY	YY*	NNY	NNN	YYN	NY*	YNY	NNY	NNN	NNN	YYY	YN*	YYN	YNN	Y
YYY	YYY	YYY	*N*	N*Y	NNY	YYY	YYY	NYN	Y*Y	YNY	YYY	YY*	YY*	NNY	NNY	YNY	NY*	YYY	NNY	NNN	NNN	YYY	YN*	YYN	YNN	Y
YYY	*YY	YNY	YYY	YYY	YYY	YYY	YYY	*YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY*	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YYY	Y
YYY	*YY	YNY	YY*	YYY	YYY	YYY	YYY	*YY	YNY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY*	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YY*	Y
YYY	**Y	YNY	YY*	YYY	YYN	YYY	YYN	*YY	*YY	YYY	YYY	YYY	YYY	YNY	NNY	YYY	YYY	YYY	NYY	YYY	YYY	*YY	YNY	YYY	YYN	Y
YYY	**N	YNY	YNN	NYN	NYN	YYY	YYN	*YN	*NY	YNY	NYY	*YY	Y*Y	YNY	NNY	YYY	YYY	YYY	NNN	YYY	YYY	*YY	*NY	Y*N	YYN	Y
YNY	**N	YNY	YNN	NYN	NYY	YYY	YYN	*NN	*NY	YN*	NYY	*Y*	Y*Y	YNN	NNN	YYY	YYY	YYY	YNY	NYY	NYY	*YY	NNY	YNN	YNN	Y
*NY	**N	YNY	YNN	NYN	NNN	NYY	YYN	*NN	*NY	YN*	NYY	NY*	YYY	YNN	NNN	YYY	YYY	*NY	YNY	NYY	NYY	*YY	NNY	YNN	YNN	Y
NNN	NNN	NNN	NNN	NNN	NNN	YNN	YYN	NNN	NYN	NN*	NN*	NNN	*NN	NNN	NNN	YNN	N*N	YNY	NNN	NYN	NNN	NNY	NN*	NNN	NNN	N
YYN	Y*Y	NN*	YYY	YNY	YNY	*NY	NNN	YNY	*NN	NYY	YNN	*Y*	N*Y	*YN	*YY	*NN	YY*	YYN	YYY	N*Y	YYN	YYN	YYN	Y*Y	YYY	N
YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	NYY	YYY	YNN	YYY	YYY	YYY	Y
NNN	NNN	NYN	NNY	NN*	NNY	NNN	NNN	YYN	NYN	*YY	NNN	NYN	NNN	NYN	NNN	YNN	YNN	NYN	NYN	YNN	NNN	*NN	*NN	NNY	YNN	Y
YYN	N*Y	NNY	NN*	YY*	YYY	YYY	Y*N	YYN	NYY	NYY	NYN	*YN	NN*	*NN	YYN	*NY	Y*N	NYN	NYY	YYY	NNN	*YY	*YY	NYY	NNY	Y
YYY	YYY	NYY	YN*	Y**	YYY	Y*Y	YYY	YYY	Y*Y	YNN	YYY	YYY	YYY	Y*Y	YNY	*Y*	YYY	YNY	NYY	*YY	YYY	YYN	YYN	Y*N	YYY	N
YYY	*YY	YYN	YNY	YN*	YYY	*YY	YYY	YYY	YN*	*YY	YNY	*YY	*YY	YYY	NYY	YYN	YY*	YNN	YYY	Y*N	NNY	YY*	YYY	YYY	YY*	Y
NNN	*NN	YYN	NNN	NY*	NNN	*NN	NNN	NY*	N*Y	YYN	NNN	NNN	*NN	NNN	YYN	NNN	NN*	NNY	NNN	*NY	NNN	YNN	NNY	*N*	*N*	N
YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	*YY	YYY	YY*	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY*	Y
NNY	Y*Y	YNY	NYN	YYN	NNN	*NY	*YY	Y*N	YNN	YN*	YYY	YN*	***	NYN	YYY	NNY	N*Y	NYN	YYN	YYY	YYN	YYN	NNN	*YN	NNY	N
YYN	N*N	NYN	YNY	N*Y	NNY	YYN	*NN	NNY	NYY	NY*	NNN	NY*	*N*	YNY	NNN	YYN	N*N	YNY	NNY	*NN	NYY	NN*	YYY	*NY	YNN	Y
*NN	*NN	NYN	YN*	N**	NNY	NNN	N*N	N*N	NYN	*Y*	*NN	NNN	YNY	NNN	NNN	*YN	NN*	NNY	*NN	YNN	NYY	NNY	NNY	NNN	NNN	N
*NY	*YY	NYY	Y*Y	N*Y	NYY	YYY	N*Y	N*Y	N*Y	YYY	*N*	*NN	Y*Y	NNY	NNY	YYY	YN*	YNY	YYY	YYY	NYY	NNY	NNY	YY*	NYN	Y
YYY	**Y	YYY	YN*	YYY	YYY	YYY	*YY	YN*	*YY	YYY	YYY	YY*	YY*	YYY	YYY	YYY	YYY	NYY	NYY	Y*Y	NNY	YYY	YYY	YYY	YYN	Y
NNN	NNN	NYN	NN*	N*N	NYY	YYN	NNN	YYN	*YY	YYY	NNN	YYY	YNY	YYN	YYN	YNN	YN*	NY*	YYY	YYY	YYY	YYY	YYY	YYY	YYN	Y
YYY	YYY	YYN	NY*	YYN	YYY	YYY	N*N	Y**	*Y*	YNY	YNY	YYN	YNN	YYY	NNN	*NY	YY*	YY*	NYY	NYY	NNY	YYY	YYY	YYY	NNN	Y
YYY	YYY	N*Y	Y**	*NN	YYN	YYY	Y*Y	YYN	Y*N	*Y*	*NY	YY*	NN*	YNY	YYY	YYN	NYN	YNY	YYY	NYY	YYN	YYY	YYY	**N	NNY	N
YNY	YNY	YNN	YY*	YY*	YYY	YY*	NNN	NNY	Y*Y	YNN	NYY	YYY	NYY	Y*Y	*YY	**Y	YYY	YYY	YNY	*YY	YYN	YY*	YN*	Y*Y	*NY	*
NNY	*NN	NNN	YN*	YY*	NNN	*N*	YNN	NYY	*Y*	NNN	YN*	*YN	N*N	N*N	*NN	*NY	YY*	YYN	YYN	*NN	NY*	YNN	*Y*	Y*Y	*NN	*
NNY	*NN	YNN	NN*	Y**	NNN	*N*	YNN	NNY	**Y	NNN	YY*	*NY	N**	N*Y	*NN	*NN	NN*	YYN	YYN	*NN	NY*	YNN	*N*	**N	*NN	*
YNY	*NN	YNY	Y**	NY*	NNY	*YY	YYY	NY*	*YN	YYN	NN*	*YN	YNN	*Y*	YNY	YYN	NNY	NNN	NNN	NNN	NNY	YYN	*N*	*NN	NNN	Y
NNY	**N	YNY	N**	N**	NNY	*YN	YYY	N**	**N	YYN	YNN	*YN	N*N	*Y*	YNY	YNN	YN*	NNN	NNN	NNN	NNY	YYY	*YY	**N	NNN	Y
NNY	**N	NNY	N**	NY*	NNY	*YY	YYN	NN*	**N	YYN	YN*	*YY	N*N	YY*	YNY	YNN	NY*	NNN	NNN	NNN	NNN	YYY	*NY	*NN	NYN	Y
NNN	YNN	YNN	N**	NN*	NNN	*NN	N*N	*NN	**N	NN*	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NYN	NNN	*NN	NNN	YNN	NNN	NNY	NN*	N
*NY	*YN	YNY	YN*	YYN	NNY	*YY	YYY	N**	**N	YNY	NNY	YY*	YY*	YNN	N**	YYY	NYN	YYY	NNY	Y*N	NY*	NYY	NYY	YNN	YNN	N
YYN	N*N	YYY	YY*	YY*	NNN	*YY	YNN	NYN	N*Y	YYY	N**	*YY	*YY	NNN	YNY	YYN	NN*	*YY	NNY	N*N	NNN	NYY	NYY	NNY	*YN	N
NYN	N*N	NNY	NY*	Y**	NNN	*YN	YNN	NNN	N*Y	YYY	YNN	*YN	NNN	NNN	NNY	YYN	NN*	*NY	NNN	N*N	NNN	NYY	NNY	NNY	NNN	N
*YN	**N	NNY	NY*	Y**	NNN	*YN	YNN	N*N	**Y	YYY	YN*	*YY	N*N	NNN	NNY	NYN	YY*	*NY	NNN	N*N	NNN	NYY	N*N	N*Y	NNN	N
NNN	Y*N	YNN	NN*	Y**	NNN	*YN	YNN	NYN	N*Y	YYY	NNN	*YN	NYY	NNY	NNN	NYY	NYN	NN*	NNY	N*N	NNN	NYY	NN*	YYY	NNN	N
YNY	N*Y	NNY	NNY	NNY	NNN	NNY	NYN	NNN	Y*N	YY*	*Y*	NYN	N**	*NY	*N*	NNN	NYN	NYY	YNY	NNN	NYN	*Y*	NNN	NNY	YNN	N
NNN	NNN	YNY	NNN	NNN	NNN	NNN	NNN	NNY	NYN	NN*	NN*	*NN	NN*	NNN	*NN	NNN	*NN	YNN	NNN	NNN	NNN	*N*	NNN	N**	*YN	N
YYY	YYY	YN*	NYY	YYY	YYY	YYY	YNY	NY*	YYY	YY*	YN*	*YY	NY*	YYY	*YY	YYY	YYN	NYY	YNY	YNY	NYN	*Y*	YYY	N*Y	YNN	Y
N*N	NNN	NNN	NYN	N*N	NNN	NYN	NN*	*YN	N**	**N	**N	*N*	NN*	N*N	N*N	YNN	**N	*YN	NNN	**N	NNN	*NN	*NN	NNY	*Y*	*
45-53-69	37-38-60	61-43-63	52-42-33	53-52-39	47-46-71	48-65-66	71-64-51	43-58-44	39-56-67	73-59-48	53-62-45	35-78-42	58-46-43	57-46-56	54-43-63	61-56-58	62-62-36	58-57-55	51-56-60	39-45-60	55-61-56	62-71-70	49-51-56	61-46-67	53-41-29	66
43-55-47	41-43-56	55-67-48	50-59-35	51-38-48	69-67-44	32-43-43	40-39-64	54-37-43	40-20-41	37-52-48	53-44-48	40-38-44	47-38-38	49-58-57	51-65-49	44-56-53	51-49-45	52-58-55	59-59-56	61-48-50	61-54-53	43-45-40	44-64-36	37-53-37	43-75-61	42
28-8-0	38-35-0	0-6-5	14-15-48	2-26-29	0-3-1	36-8-7	5-13-1	19-21-29	37-40-8	6-5-20	10-10-23	41-0-30	11-32-35	10-12-3	11-8-4	11-4-5	3-5-35	6-1-6	6-1-0	16-23-6	0-1-7	11-0-6	23-1-24	18-17-12	20-0-26	8