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J. W. FULBRIGHT
ARKANSAS

APR 13 1945

United States Senate

WASHINGTON, D. C.

April 12, 1945

Mrs. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Mrs. Roosevelt:

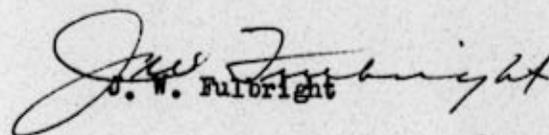
In reply to your letter of April 5th, it seems to me that this project would be an excellent one for the proposed International Education and Cultural Organization, which the State Department is considering. However, it is not necessary to wait until it comes into being to have some of the ground work laid through the National Education Association, and the other organizations which you mentioned.

The primary difficulty, as I see it, is inducing someone who has the time to support it actively. It may be that the Commissioner of Education, Mr. Studebaker, may have someone in his organization who could undertake to present this to the various educational organizations. I am sure if these organizations would undertake to collect the books, that means could be found for their distribution.

I am sorry that I have not had the time the last few months to keep up with developments in the State Department. I am very hopeful that as soon as the present congestion of appropriations and other routine bills is relieved that I may be able to be of more help in the educational program.

With kindest regards, I am

Sincerely yours,


J. W. Fulbright

JWF/vmo

ORIGINAL RETIRED FOR PRESERVATION

YALE UNIVERSITY
THE SCHOOL OF MEDICINE
NEW HAVEN · CONNECTICUT

BIOGRAPHY OF
DR. HARVEY CUSHING

15 December 1945

Mrs. Franklin D. Roosevelt
Hyde Park
New York

done

My dear Mrs. Roosevelt:

I am preparing Dr. Cushing's biography, and as I hope to use some of the letters from you and Mr. Roosevelt in Dr. Cushing's file, I would like to have them scrutinized by you and by Mr. Roosevelt's literary executor before committing the biography to the press.

In selecting the letters I have avoided those having personal references and have omitted passages that were best not printed for reasons of taste.

I should also like to include the text of several hand-written letters from Dr. Cushing to Mr. Roosevelt, which F.D.R. was kind enough to place at my disposal following Dr. Cushing's death.

I enclose two copies of the text of the letters. If it would be more satisfactory for you to see the letters in relation to the context of the biography, I can also submit carbon copies of the chapters in question.

As we hope to go to press early in January, I should be grateful if we might have word from you before that time.

Yours very sincerely,

John F. Fulton

J. F. Fulton, M.D.

*With enclosure
Letter folder done*



THE SECRETARY OF THE TREASURY
WASHINGTON 25

F
[FURMAN]

April 12, 1945

Dear Eleanor:

Reference is made to Miss Thompson's letter of March 31, 1945, enclosing a letter received by you from Miss Evelyn E. Furman suggesting a special exemption of at least \$1,500 for pension and annuity income.

As you doubtless know, under present law pensions in general are taxable. However, certain types of payments, such as veterans' benefits and Social Security and Railroad Retirement benefits are exempt. Pensions or annuities that have been purchased or at least partially financed by the contributions of the recipients are given a special kind of treatment to allow for the tax-free return of capital. Such payments are not taxable in their entirety until the purchase price or contributions have been recovered.

Miss Furman's suggestion is similar to a number of proposals which have come to the Treasury's attention from time to time. In my opinion, it is very difficult to justify a special exemption for a certain class of income such as Miss Furman suggests. Under the present law, taxpayers are allowed certain personal and dependent exemptions designed to protect minimum living standards and to adjust tax burdens in accordance with ability to pay. In the absence of compelling reasons for special treatment, such exemptions should apply to all taxpayers alike. Thus, it would be unfair and discriminatory to collect income tax from a wage earner and to exempt another individual with the same income and family status just because his income was derived from a pension or annuity. It should also be noted that a special exemption for pensions and annuities would discriminate not only against wage earners, but also against aged and retired individuals who do not happen to have pension or annuity benefits and who have been required to provide for their old age by personal programs of saving and investment other than the purchase of annuities.

With specific reference to Miss Furman's point that retired individuals have special hardships under the income tax, it does not appear that on balance a pensioner has less ability to pay than



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TAX CONSULTANTS
ACCOUNTANTS AND ENGINEERS

NATIONAL 0888

1316 L STREET, NORTHWEST
WASHINGTON, D. C.

March 28th, 1945.

Mrs. Franklin D. Roosevelt,
The White House,
Washington, D. C.

Dear Mrs. Roosevelt:

May I invite your attention to a condition existing under present laws which I hope you will give an earnest audience to - namely, the taxing of annuities and pensions.

Does it not seem hard to work practically all one's life, certainly the best years of one's life, to acquire such an annuity or pension and then to find that it really is only a maintenance sum after all, and still to be faced with paying an income tax on same?

I understand there is such a movement before the Civil Service Committee, but that when passed will only rectify a portion of such cases. In the meantime, many of these persons are actually struggling to meet expenses, affording no luxuries, while even the Civil Service possibility languishes in a pigeon hole.

While I am not on a pension, I belong in the office of the oldest tax firm of its kind, in existence, and naturally am called upon to figure returns for all and sundry. In this way, many really pathetic cases have come under my observation. Persons who are alone, old, and would not have money to pay for help in time of emergency. Others, who have some responsibility for the care of relatives, yet trying to make their figures balance and still maintain the semblance of respectability accustomed to. All with different problems and yet all faced with the necessity of income tax paying, with little or nothing to pay it with.

Does it not seem to you reasonable that such persons should have a pension or annuity exemption of at least \$1500. in order that they may maintain themselves, without becoming objects of charity, when they have spent their lives trying to avoid just that?

Please consider this carefully, for in so doing, I may feel sure I have placed the matter in the right hands to have something done about it.

Mrs. Franklin D. Roosevelt, -2-

March 28th, 1945.

No doubt, I should address myself to the Committee on Ways and Means, but I know that no one on that Committee would go into the merits of this condition and my letter would be pushed aside with the two relief bills now pending along with the one recently recommitted to the Civil Service Committee.

Very respectfully,

Evlyn E. Furman