

PARFET & MARTLEW

PUBLIC ACCOUNTANTS

SPECIALISTS IN FEDERAL TAX MATTERS

WAGGONER BUILDING

WICHITA FALLS, TEXAS

April 28, 1937.

Mr. Amon Carter,
Fort Worth, Texas.

Dear Sir:

In 1935, Clifford Mooers made a donation of several hundred dollars to the Will Rogers memorial. I believe this donation was made through you.

A Revenue Agent is now checking his 1935 income tax return and will disallow this donation unless we are able to show that the memorial is to take the form of a museum or something of that order. In other words, if the memorial is merely to be a monument, the deduction will not be allowed; if it is to take the form of a building to contain educational or scientific exhibits, it will be allowed.

I understand that you are a director in the association and should be able to advise the nature of the memorial.

Yours sincerely,

C. C. Parfet.
C. C. Parfet.

CCP:lr

RECEIVED
APR 29 1937