

December 4, 1944

ILG Electric Ventilating Company
2847 North Crawford Avenue
Chicago 41, Illinois

Gentlemen:

Dr. Frank R. Reade, President of the
Georgia State Womans College here in Valdosta,
has asked me to write to you.

Your magazine advertisement attracted
his attention, and he may be interested in
installing your ventilating system in one or
more of the buildings here on campus. Will
you please send further information about your
system?

Sincerely,

Secretary to the President.

W

Do not
know
maiden

Rt. A name
Cosdele, Ga.

June 16, 1941

Registrar, G. S. W. C.
Valdosta, Ga.

Dear Madam, -

In 1927 I received a
"Normal Diploma" from the then
State Normal College. Since
then I have only raised my
teaching Certificate to a three-year,
but after these many years would
like to begin working for a degree.
My credits are in Athens, but as
Valdosta is much nearer my
home I would like to have
them transferred to G. S. W. C., if
in so doing you are sure
I would not lose any of the
credit I have. If I have
them changed would you be
kind enough to list for me

73-
the courses I would have
to have in order to receive
a B.S. in Education from
G.S.W.C.?

I shall expect to hear from
you immediately concerning
this, and please state whether
Freshman Mathematics is required
for B.S. in Education there. If so
would you give credit on it
taken by correspondence from
the university?

Yours very truly,
Mrs. C. R. Ingham

June 19, 1941

Mrs. C. R. Ingram
Route A
Cordele, Georgia

Dear Mrs. Ingram:

Thank you for your letter of June 16. As you did not give me your name under which you were registered as a student here, I could not look up your previous record. However, we do not give the B. S. degree, nor do we give a major (or a minor) in education. If you would like to major in some other subject, we should be happy to have you with us again.

Sincerely yours

Mrs. Caroline P. Thomas
Registrar

C

30 May 1940

Mrs. Di Ingram
Care of Mr. Di Ingram, Jr.
William Hengerer Company
Buffalo
New York

Dear Mrs. Ingram:

I have received a copy of the agreement which has been drawn up between the Georgia Society of the D.A.R. and the Regents of the University System. This agreement is to be presented to the Board of Regents at their next meeting, which comes on June 7, for their approval,- which, of course, is simply a formality.

I hope that you will make every effort to be back in Valdosta in time to be present at our Commencement Exercises on the morning of Friday, June 7,- so that we may at least publicly announce this gift from the D.A.R., and also thank you "in person" for the fine work that you have done over a long period of years in raising and administering the D.A.R. Loan Fund.

With best wishes, I am,

Sincerely yours,

FRR:L

February 12, 1942

Collector of Internal Revenue
Atlanta, Georgia

Dear Sir:

For a number of years, our students have paid a self imposed student activities fee of fifteen dollars per year each. By paying this fee, each student is enabled to have, without further cost to her, a year book, a weekly student paper, payment of all club dues, and free attendance on artist series programs.

Our artist series programs are carried out on a strictly non-profit basis, except that certain of the artists have to be paid. The state Board of Regents sets aside several hundred dollars each year to be added to the students' money for their artist series because it is their feeling that these entertainments are of definite educational value.

Faculty members and others from this community pay regular admission fees to certain of these programs. Since the construction of a local air base, we have been inviting soldiers to some of these performances without charge.

At a recent program, for example, there were about 250 students, 100 enlisted men, and 70 paid admissions of \$1.00 each. This seventy dollars goes back into the student activities fund to enable them to have other speakers or artists.

Naturally, we wish to conform exactly to the provisions of the law which became effective on October 1, 1941. However, we do not know whether the government expects us to pay admission taxes on student fees which have been collected by a state institution. If so, our students will be deprived of certain entertainments which we feel are of definite value to them from an educational standpoint. I shall appreciate it if you will advise me just what is expected of us.

Very truly yours,

FRR/ar



OFFICE OF THE COLLECTOR
DISTRICT OF GEORGIA

IN REPLYING REFER TO

MHA:JRR

TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

ATLANTA 3, GA.

December 30, 1946

Mrs. O. J. Allen

Honorable Frank R. Reade
The Georgia State Womans College
Valdosta, Georgia

Dear Frank:

I hasten to acknowledge receipt of your letter of December 28, 1946, relative to your good institution's plan to sponsor a two weeks' tour through Georgia of the famous Barter Theatre of Virginia.

Under the law as written and passed by the Congress of the United States, there is absolutely no exemption whatsoever for admission tax on tickets sold to any entertainment regardless of its sponsor or the purpose for which the proceeds are used and this tax is twenty per cent of the admission price.

Furthermore, under the law, it is necessary for all such tickets to be printed, serially numbered, indicating plainly on the face of the ticket the base admission price, the amount of tax, and the total amount charged for admission. Still again, under the law and Bureau regulations, it is mandatory that the amount of admission tax collected as a result of such an entertainment or show must be reported on a special form to the Collector of Internal Revenue, together with check covering the amount of admission tax so collected.

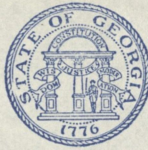
Please be assured that I have no discretion whatsoever in matters of this kind and am governed entirely by the law as written by Congress and the Bureau regulations made and promulgated in pursuance thereof.

Please also permit me to take this opportunity of extending to you and yours the happiest New Year ever which I devoutly hope will bring to you the best of health and prosperity.

Sincerely yours,

Maurice H. Allen

Collector



State of Georgia

DEPARTMENT OF REVENUE

PROPERTY AND LICENSE TAX UNIT

512 STATE OFFICE BUILDING

Atlanta

January 3 1947

M. E. THOMPSON
COMMISSIONER

B. E. THRASHER
CHIEF CLERK

Miss Carolyn Williams,
Georgia State Womans College,
Valdosta, Georgia.

Dear Miss Williams:

Your letter of December 28th signed by Frank R. Reade has been handed to this office for attention.

Paragraph 40 of the General Tax Act which can be seen in the office of Mr. Jeff M. Davis, Tax Commissioner, provides that the tax levied therein shall not apply to concerts, musical entertainment given by any school or college on the grounds of the school or college. Otherwise, the tax would apply on such activities.

Your letter did not give full detail as to the exact kind of entertainment to be furnished nor where. Upon further information we will be glad to be of any possible assistance.

With best wishes, I am

Very truly yours,

Chief Clerk
Property & License Tax Unit

BET:ccl