

1 the season on the rostrum, and they are presented to the
2 Convention with the best wishes of Mr. and Mrs. George
3 Monroe of Howard County, and through the efforts of
4 Vice-president Clark. (Applause.)

5 I have handed to me a memorandum from one of
6 the delegates, raising a question as to treatment for
7 Federal income tax purposes, and I suppose Maryland income
8 tax purposes also, of the expense allowance of the dele-
9 gates, and a suggestion that it would be helpful to
10 make an announcement to all the delegates concerning this
11 because some are under what I am sure is a misapprehension
12 that for income tax purposes they need not report the
13 expense allowance.

14 In all probability, they will be required to
15 report as income the expense allowance, but will be
16 entitled to deduct as an expense the amount of their full
17 expenses, regardless of whether it is more or less than
18 the amount of expense allowance. I would suggest to you
19 all, therefore, that you keep records of what your
20 actual expenses are.

21 We are endeavoring to work out with the Internal