

601080
601080

January 4th, 1936.

To The Commissioner
of Internal Revenue
Treasury Department
WASHINGTON, D.C., USA.

Dear Sir,

Replying to the copy of your letter IT:E-Aj-HWS-27609-90D of the 2nd ult., received with this week's mail, I have to state that the sums shown in your statement represent Funds of the AMERICAN ROERICH CENTRAL ASIATIC EXPEDITION, of which I was the Leader and which was organized by an American Institution and financed by American capital, which funds were spent solely on the expedition. I derived no personal profit, nor did I receive any salary from these Expedition Funds.

If any sums had been shown to you now as my personal income, this is a misrepresentation.

I have placed the matter into the hands of my attorneys.

Yours truly,

6820 MEMO for Attorneys:

Since Prof.de Roerich was the Leader of the Expedition, the accounts were naturally in his name, but they were not his personal income, but the funds were raised by an American Institution, which was thus financing the expedition with American capital. That the funds were raised partly on Prof.de Roerich's paintings, which were with the American Institution, does not of course mean that the sums raised were Prof.de Roerich's personal income, for the expenditures of the same account (which the Tax department ignored to deduct) show and prove that the money was expended on salaries and wages of the expedition members and was sent to the Expedition en route. Any balance of the sums raised, was exclusively used on expedition matters in the subsequent years, as the expedition lasted till 1929, according to officially sworn statement of the American Institution, which organized and financed this expedition. Prof.de Roerich derived no personal profit, nor did he receive any salary from the Expedition funds.

Mr.Horch who administrated these Funds and accounts, referred to them as "various accounts pertaining to expedition".

- - - - -

Enclosed herewith is a letter to The Commissioner of Internal Revenue Treasury Dept. Washington, in reply to his letter. If this reply is approved by the attorneys, it may be forwarded to Washington by registered letter.

The situation would be in a way analogous, if Admiral Byrd 9 years after completing his antarctic expedition would be asked by the contributors to the expedition to return their money on the pretense that their contribution ought to be in reality viewed as loan.

Or one may consider the case of Roy Chpaman Andrews who after completing his Central Asiatic Expedition would be told by the Natural History Museum that after all the several hundred thousand dollars spent on the expedition were to be considered as a private purchase from him of Dinosaur Eggs and therefore the amount was taxable.