

310 Second Street, S.E.
Washington 3, D. C.

28 March 1955

Mr. D.C. Gibson
Income and Franchise Tax Division
Office of the Assessor
Room 9, District Building
Washington 4, D. C.

Dear Sir:

Reference is made to your letter of 18 February 1955 (File 54B-8915-DCG) in which you request an explanation of the difference between my adjusted gross income reported in my 1953 Federal and D.C. income tax returns.

In accordance with the requirements of the General Instructions for the 1953 D.C. Income Tax Return, paragraph A(3), a separate return had to be and was filed on the income of my wife, Elizabeth S. Friedman, whereas in the Federal Income Tax Return, a joint return was permitted and was made by me. This accounts for the discrepancy you wish explained.

Very truly yours,

WILLIAM F. FRIEDMAN