

Refugees

See War Refugee Bd.

707

Refugees

See War Refugee Bd.

708

Regional Agricultural Credit Corp.

See Financing, Govt.

610

Regulations on Limitation of Bond Holdings, etc.

643

See Financing, Govt.: War Savings Bonds

Rehabilitation

See Foreign Relief and Rehabilitation Operations, Office  
of

601

Rehabilitation

See Foreign Relief and Rehabilitation Operations,  
Office of

605

Reichel, Maximilian Karl

See Foreign Funds Control: Gen. Aniline & Film Corp.

538

Reigelman, Milton S. (Bur. of Eng. & Prtg.)  
See Deferments, Military

685

Reilly, Michael F.

See War Conditions: U.S. (White House - Starling, Edward)

470

Reilly, Michael (Head of White House Detail)

See Secret Service

700

Reinhart, Paul, Compagnie  
See Shipping

503

Reinhart Cotton Co., Inc.

See Shipping

503

Relief

Relief

HMJr appears before Congress in connection with appn.

1/21/35

3: 192

Relief, unemployment

23

SEE Finance Govt

Relief Appropriation

4

Sec ~~\$4.8 billion~~ fund  
Unemployment Relief

Relief

19

See Unemployed Relief

Relief Appn.

See Unemployment Relief

123

Relief Appns.

See ~~APP~~ Insign. Relief

124

Relief Apps.

See Unemployment Relief

125

Relief expenditures

See Financing Govt

Relief Finance

See Occupied Territories

715

Relief and Rehabilitation Admin.

See Foreign Relief and Rehabilitation Admin. 548

Relief and Rehabilitation Administration  
See Post-War Planning.

558

Relief and Rehabilitation Admin.  
See Post-War Planning

567

Relief and Rehabilitation  
See Occupied Territories

675

Relief Activities, Post-War  
See Post-War Planning

550

Relief Activities, War  
See War Relief Activities

554

Relief, Reconstruction, and Reparations

See ~~Reparations, Relief, and Reconstruction~~

556

Post war Planning

Remboursen Industrie Bank

See War Conditions: Netherlands

269

Renault, Louis

See War Conditions: France

286

Renault, Jean

Renault, Louis

See War Conditions: Tanks

270

Renegotiation Act

See War Contracts Terminations and Settlements

Renegotiation of War Contracts  
See Post-War Planning

634

Renegotiation of Contracts  
See Post-war Planning

649

Renegotiation of Contracts  
See Post-War Planning

682

Renegotiation of Contracts  
See Post-War Planning

689

Renegotiation of Contracts  
See Post-War Planning

691

Renegotiation of Contracts  
See Post-War Planning

694

Renegotiation of Contracts

698

See Revenue Revision: 1944 Rev. Bill

Rentschler, Fred

See Pratt and Whitney

236

Rentschler, Gordon

HMJr asks G.R. to spend evening with him and

~~personnel~~ review entire situation 4/15/37

65: 27

Rentschler, Gordon

See Financing, Govt.: War Savings Bonds  
(Organization Plans)

639

Rentschler, Gordon

See Consumers Power Co. (Michigan)

735

Reorganization

118

See discussion at 9:30 meeting

4/11/38

118:282

Farley reaction to attitude on the Hill

283

## Reorganization

Proposed Executive Order transferring to heads of  
exec. depts. power of appt. of all officers and  
employees now vested by law in subordinate officers  
thereof

187: 188

a) Foley comment thereon 5/2/39

186

Reorganization, Treas.

HMJr in conf. with McReynolds, Francis Ryan, and Wilson states (1) after June 1, 1937, all Treas. guards are to go under Secret Service; (2) Office of Chief Clerk and Supt. to be divided and Francis ~~Ryan~~ Ryan to be made Supt. 5/19/37

69: 112

Reorganization, Treas. Dept.

See Treas. Dept. Reorganization

189

Reorganization

See Fiscal Organization (Treas.)

240

Reorganization

See Treas. Dept.

750

Reorganization of Government

11

SEE Government Reorganization

XI 135-

Reorganization, Govt.

Plan No. 4: FDR's message to Congress

4/11/40

253: 303

Reparations

See Post-War Planning: Germany

823

Reparations

See World War I

Reparations

See Post-War Planning: Germany

833

Reparations

See Post-War Planning: Germany

824

Reparations

See Post-War Planning: Germany

635

Republic Aviation Corp.

See War Conditions: Airplanes

272

Republic Aviation Corp.

See War Conditions: Airplanes

291

Republic Aircraft

See War Conditions: Airplanes (Sweden)

318

Republic Aircraft

See War Conditions: Airplanes (Sweden)

319

Republic Aviation Corp.

See War Conditions: Airplanes

346

Republic Aviation Corp.

See Airplanes

508

Republican Conf.

See Post-War Planning: Bretton Woods Conf.

Requisitioning Bill  
See Defense, Natl.

319

Research and Statistics, Division of

~~Summary~~ of Shoup suggestions for reorganization  
of tax section and revenue estimating section

3/15/38

114  
114: 448

Research and Statistics, Div. of

Reorganization:

Full report on tax ~~matter~~ division submitted  
by Shoup 3/17/38

115

115: 353

Research and Statistics, Division of  
Projects completed since adjournment of Congress

12/28/39

232: 252

Research and Statistics, Div. of

Resume of reports 12/28/39--1/31/40

239: 114

Research and Statistics, Div. of  
Projects during February 1940

244  
-244: 120

Research and Statistics, Div. of  
Projects completed during March, 1940

251

251: 15

Research and Statistics, Div. of  
Progress report for April

5/3/40

259  
259: 320

Research and Statistics, Division of  
Projects for May

273: 316

Research and Statistics, Div. of  
Projects during June 1940

230

280: 159

Research and Statistics, Div. of  
Report of projects during July 1940

292 292: 24

Research and Statistics, Div. of  
Report on projects during August 1940

304 304: 201

Research and Statistics, Div. of  
Report on projects during Sept. 1940

320: 74

320

Research and Statistics, Div. of  
Report on projects during October 1940

330: 297

330

Research and Statistics, Div. of  
Report on projects during Nov. 1940

339: 440

339

Research and Statistics, Div. of  
Report of projects during Dec. 1940

348: 224  
348

Research and Statistics, Div. of

351

Review of staff, with an eye to strengthening,  
to be discussed by HMJr, Bell, and Haas

1/27/41

351: 297

Discussion at 9:30 am. 1/30/41, Ex 353: 16

Research and Statistics, Div. of

Report of projects during January 1941 374: 258

374

Research and Statistics, Div. of  
Report on projects during Feb. 1941

385: 62

385

Research and Statistics, Div. of  
Report on projects during March 1941

394: 289

394

Research and Statistics, Div. of  
Report on projects during April 1941

403: 121

403

Research and Statistics, Div. of  
Report on projects during May 1941

418: 362

418

Research and Statistics, Div. of  
Report on projects during June 1941

425  
~~423~~ 31

Research and Statistics, Div. of  
Report on projects during July 1941

4394 281

Research and Statistics, Div. of  
Report on projects during August 1941

4531 323

453

Research and Statistics, Div. of  
Report on projects for Sept. 1941

480  
480: 109

Research and Statistics, Div. of  
Report on projects during October 1941

492: 153

492

Research and Statistics, Div. of  
Report on projects during Nov. 1941

501: 146

501

Research and Statistics, Div. of  
•Report on projects during Dec. 1941

502: 294

502

Research and Statistics, Div. of  
Report on projects during Jan.

3/20/42

509: 321

509

Research and Statistics, Div. of

528

Priority rating changed from Class 5 to Class 3

by Budget Bur. 5/13/42

528: 136

Report on projects during Feb. 1942 5/13/42

138

Research and Statistics, Div. of

540

Progress Reports: Discontinuance to save paper

recommended by Thompson 6/18/42

540: 241

Research and Statistics, Div. of  
Report on projects during March 1942  
7/18/42

551  
551: 13

Research and Statistics, Div. of  
Report for April 1942

9/5/42

567: 272

567

Research and Statistics, Div. of

Report for May 1942

10/31/42

580, 272

580

Research and Statistics, Div. of  
Report for June 1942

2/4/43

606: 68

506

Research and Statistics, Div. of  
Report for July 1942

2/17/43

609: 347

Research and Statistics, Div. of

Report for August 1942 3/24/43

619: 130

619

Research and Statistics, Div. of  
Report for Sept. 1942

6/25/43

645:

58

645

Research and Statistics, Div. of  
Monthly reports ~~of projects~~ to be discontinued  
7/6/43

646

~~IX~~  
646: 215

Research and Statistics, Div. of  
See Deferments, Military

697

Research and Statistics, Div. of  
Report as of 5/20/44 - C.S. Bell transmits  
5/23/44

734  
734: 239

Research Branches of Treas.

New projects to be OK'd by HMJr before started **444**

9/25/41

444: 129

Reserve Requirements

See Fed. Reserve Bd.

109

Reserve Requirements

County bks. reserve requirements

2/24/38

2

112:

173

~~172~~

Reserves, Wartime  
See Taxation

649

Resettlement Administration  
See Budget



Resettlement Administration

20

SEI Unemployment Relief

XX 15

Resettlement Administration

23

Tugwell & Balhaus confer with H.M. Jr. & Bell <sup>5/13/36</sup> ~~2000~~ 44-<sup>57</sup>

# Resettlement Administration

29

Am Jc letter to Tugwell concerning future, land  
~~purchase~~ <sup>purchase</sup> ~~past~~ <sup>past</sup> audit of Longhollow Co.

instead of pr-audit is future 7/6/56 24:213-214

Resettlement Admin. is finished

30

Bill Hill, H. M. Jr. Div. of Accts. & Exp. is doing  
accounting work for Tugwell; necessary space will  
cost \$16,000; H. M. Jr. agrees

8/18/36

30:70

Investigation (similar to Hagen's & Deane) suggested by  
Bill to FDR; he ok's

8/14/36 30:86

Res. Element Administration

31

← August <sup>1936</sup> progress report

31: 85-90

Resettlement Administration

32

See Unemployment Relief

Allocation of funds discussed by H & Sr, Gill, McR.

Bell 7/16/36

237-242

32: ~~57-64~~

Resettlement Administration

43

H M Jr discusses question of not transferring  
R.A. to Agriculture with FDR 12/11/36

SEE Unemployment Relief for discussion of  
add'l funds needed for 11-6/30/37 ~~26-167~~  
49:238 ~~26-165-211~~

49:306-311,  
321-330

Resettlement Administration

Report by Miss Lonigan 1/22/37

62: 253-~~24~~

- a) Distinction between Self-Help,  
which uses Govt. funds as capital,  
and Govt. payments, which use  
Govt. funds for consumption, pointed  
out

Restaurants  
See OPA

649

Reston, James B. (N.Y. Times Bureau, London)

See War Conditions: Purchasing Mission (Requirements)

342

Retail Advisory Com.

Sec Financing, Govt. & War Savings Bonds

558

Retail Assns., Central Council of Natl.

See Post-War Planning: Plant Conversion (Surplus

Property)

671

Retail Chairmen, State

563

See Financing, Govt.: War Savings Bonds

Credit Restrictions

421

Federal Reserve: H.M.Jr tells Bell if Fed. Res. Bd.  
is to handle as agency of President, Treas.  
should have veto power 7/15/41

421: 141

- a) Eccles - H.M.Jr conv. 7/20/41 424: 1
- b) REACS proposed Under 7/25/41 425: 103
- c) FDR's letter to Eccles when Rep Under ii  
Signed 8/1/41 427: 96
- d) Executive Order 8/9/41 430: 228
- e) (Over)

- e) Harriet Elliott's letter to  
Eccles (8/27/41): Ek. 438, p. 271

Retailers

See Financing, Govt.: War Savings Bonds

544

Retailers

See Financing, Govt.: War Savings Bonds

544

Retailers

See Financing, Govt.: War Savings Bonds  
(4th War Loan Drive)

687

Reuther, Walter P.

HMJr and J. Edgar Hoover discuss 5/21/40

264: 328

5/23/40 265:297  
=

Reuther, Walter

See Financing, Govt.: War Savings Bonds (Gen. Motors  
program)

516

Reuther, Walter

See Financing, Govt.: War Savings Bonds (Gen. Motors -  
Corp.)

Reuther, Walter

See Financing, Govt.: War Savings Bonds -

Payroll Savings Plan (Gen. Motors  
Corp.)

539

Reuther, Walter P.

See Financing, Govt.: War Savings Bonds (Gen. Motors  
Corp.)

551

Reuther, Walter (CIO)

See Revenue Revision

659

Reuther, Walter (CIO)

See Financing, Govt.: War Savings Bonds  
(3rd War Loan Drive)

660

3

# Revenue

831

Expense classification for tax purposes

Court decision on drilling expenses

in oil industry - O'Connell memo

3/23/45

831: 308

Amounts paid over OPA ceilings

not costs, Bureau of Internal

Revenue rules - O'Connell 3/23

309

Revenue Estimates

See Budget

102

Revenue Estimates  
See Budget

Revenue Estimates

106

Fiscal yr. change - Shoup memo

106: 194

Revenue Estimates

See Estimates, Revenue

130

Revenue Estimates

See Estimates, Revenue

133

Revenue Estimates

Conf.; present: HMLr, Hanes, Taylor, Bell, Haas

12/13/38

156: 23

HMLr confers with Hanes, Taylor, and Haas

12/14/38

122

Revenue Estimates

See Financing, Govt.

232

Revenue Revision

Revenue Revision

92

Conf.; present: x HMLr, Magill, Doughton, Vinson,  
and Tarleau 10/12/37 92: 39

a) HMLr, Doughton, and Vinson then call on FDR 43

- 1) FDR tells them there will be special session
- 2) FDR tells them for the year 1938-1939 "U.S. is \$275 million in the red"
- 3) FDR states definitely that he expects to balance the budget and keep all expenditures down

~~Revised~~ 2 Revenue Revision

92

Corcoran and Cohen call on Megill to advocate  
(1) making ~~tax~~<sup>stock</sup> dividends taxable as income; ~~and~~ (2)  
tax-exempt income to be taken into acct. in  
determining the rate of tax applicable to taxable  
income; (3) all interest on future issues of State  
and Federal obligations to be subject to income tax  
10/19/37

92: 249

Revenue Revision

93

Conf. between FDR, HMLJr, and Magill at Hyde Park

10/29/37

93: 228

a) Tax recommendations discussed

231

Revenue Revision

94

Magill memo of conf. with FDR; present:

HMJr, Wallace, Doughton, Marvin Jones, Vinson,

Bell, and Magill 11/9/37

94: 192

Revenue Revision

98

Processing Tax:

In presence of

HMJr tells Sen. Byrnes, Magill, Bell, and Taylor,  
that he is opposed to any form of processing

tax 11/17/32

95: 180

Revenue Revision See also Agriculture: 2\* (over)  
HAWr begs McIntyre to arrange interview with FDR 99  
for Doughton, Vinson, Magill, and himself

★ 11/23/37 99: 7

② HAWr and Magill see FDR and outline  
program 11/23/37 8

1) HAWr tells FDR, "So far Committee  
has been held in line but there is  
no assurance changes will not be  
made in surplus tax in immediate  
future"

★  
Upham tells Magill "Fred is telling newspaper man  
the whole story" 11/23/37 20

Magill tells HAWr Committee agrees "to do something  
to take care of the large, closely held companies  
which will not distribute under this plan"  
11/24/37 143

- \*a) HDJr, in accordance with promise, tells James Roosevelt he is about to see FDR on surplus tax question

99: 32

- \*\* FDR tells Sen. Barkley all of \$625 million appropriated for agricultural programs is not provided for in present tax structure  
11/26/37

197

2 Revenue Revision

99

Magill memo concerning conf. with Sen. Harrison  
and L. H. Parker (Joint Com.) 11/24/37

99: 157

HJr thanks Sen. Barkley for his statement  
to newspapermen at the White House  
11/29/37

232

Revenue Revision

100

Garner tells HMJr his understanding with FDR is  
"no tax bill until Jan. 15" 12/6/37 100: 334

## Revenue Revision

FDR asks HMJr status of "surplus tax"; HMJr replies no method has been evolved to keep principle of tax and at the same time give necessary relief 12/7/37

101

101: ~~21~~

a) Material left with FDR

64

75

Progress report on tax hearings before Ways and Means Subcommittee prepared by Magill and transmitted by HMJr to FDR 12/9/37

167

Magill memo of conf. with FDR attended by HMJr, Doughton, Vinson, and Magill 12/11/37

263

## Revenue Revision

FDR asks HMLr status of "surplus tax"; HMLr  
replies no method has been evolved to keep  
principle of tax and at the same time give  
necessary relief 12/7/37

101

101: ~~21~~  
64  
75

a) Material left with FDR - -

Progress report on tax hearings before Ways and  
Means Subcommittee prepared by Magill and  
transmitted by HMLr to FDR 12/9/37

167

Magill memo of conf. with FDR attended by  
HMLr, Doughton, Vinson, and Magill 12/11/37 263

Revenue Revision

103

Undistributed profits tax repeal rejected by  
party vote by subcommittee (Treadway proposal)

12/17/37

103: 78

Revenue Revision

104

Changes in Revenue Act as tentatively agreed to  
by Vinson subcommittee 12/27/37 104:

109  
~~104~~

~~Third Basket Plan~~ "Third Basket Plan" discussed  
by 9:30 group 12/28/37

133

Garner's proposal to reduce number of Fed.  
taxes to five 12/30/37

279

Revenue Revision

. 105

Conf. with FDR; present: HAJr, Magill, Doughton,

Vinson

1/6/38

105: 108

Revenue Revision

Memo to FDR concerning 3 types of corporation 107  
taxation proposed by Ways and Means Subcom.

1/29/38

107: 256

Revenue Revision

- 109  
Helfering memo: "Reconsideration of the taxable  
status of organizations previously ruled  
exempt from Fed. income tax" 2/5/38 109: 161
- Shoup memo relative to Undistributed  
profits tax and the substitutes therefor  
in present tax bill 2/9/38 167
- HMJr tells Magill he wants action on tax  
legislative program 2/10/38 185
- Conf. with regard to revision of \$100,000  
income tax form; present: HMJr, Magill,  
McReynolds, Oliphant, Helfering, Wenchel,  
and Sherwood 2/10/38 225

Revenue Revision

112

Nowak Milling Corp - Hammond, Ind.:

Magill memo on published statement in Chicago  
papers that N.M.C. was being forced out of  
business by taxes 2/25/38 112: 221

Tax Exemptions: Magill memo of possible message 223

Philippine Islands: Gov. McNutt calls on Magill  
in connection with various problems concerning  
collection of Fed. income taxes from ~~the~~ Am.  
residents in the Islands 2/28/38 322

## Revenue Revision

Magill reports Vinson and Doughton disturbed  
at report ~~HR~~ of FDR's displeasure with  
present bill because yield is short  
\$40- to \$50 million of present law

113

3/1/38

113: 18

FDR and HMJr discuss Senate's desire  
to abolish undistributed profits and  
capital gains taxes 3/2/38

97

Tax Exemption: Oliphant consults Atty. Gen.  
concerning FDR's proposed message 3/2/38

149

a) Various drafts leading up to FDR's message  
to Congress

280

Conf. with newspapermen suggested by HMJr to  
Col. Patterson 3/5/38

363

a) Plan called off 3/7/38

373

Revenue Revision

HMJr and Doughton discuss requests for additional  
revenue, etc. 3/10/38

114: 156,

a) FDR and House farther apart than at  
any other time

170.174  
162

Govt. salaries tax exemption:

Jackson (Solicitor Gen.) transmits opinion  
on FDR's proposed message 3/10/38

192

- Magill presents estimate of tax yield of

Rev. Bill as reported to House 3/10/38

198.

a) HMJr discusses estimates  
with Doughton

199, 200,  
222 203

## Revenue Revision

115

3 memoranda transmitted to FDR: (1) a proposed message on tax exemptions; (2) a brief discussion of the basic principles of the undistributed profits tax and the tax on capital gains as embodied in the House bill; and (3) a brief commentary on the need for a special undistributed profits tax on closely held corps. 3/19/38

115: 455

Revenue Revision

Statement of Roswell Magill before Finance Com.

of the Senate 3/22/38

115  
116: 365

Revenue Revision

Draft of proposed message dealing with removal  
of tax exemption of public securities and  
salaries, transmitted to FDR by Treas.

3/28/38

117: 311

Revenue Revision

118

Sen. Pat Harrison's speech: "The revenue  
measure and business" 4/3/38

118: 40

Cohen draft of Presidential message  
concerning taxation of income derived  
from Federal, state, and municipal bonds,  
Federal, state, and municipal salaries  
4/5/38

130

a) Cohen memo stating his reasons for  
supporting amendment (Glass) mentioned  
above 4/7/38

199

e) Magill memo to FDR stating reasons for  
Treas. position 4/7/38

201, 203

## 2 Revenue Revision

Letter from HMJr to FDR asking for appt. for himself and Magill to discuss position FDR wishes Treas. to take since bill passed by Senate last Sat. and now in conf. does not carry out principles thus far advocated by Treas. at FDR's request 5/12/38 118: 274

a) FDR sets conf. with HMJr and Magill and asks for "letter that can be understood by man on the street, giving history of capital gains and surplus tax" 4/11/38 317

Fed.-State Tax Coordination: Possibilities of immediate action with respect to -

(Shoup memo) 4/11/38 307

Conf.; present: FDR, HMJr, and Magill 4/12/38 353

a) Draft of proposed letter to Chairmen of Ways and Means Com. and Senate Finance Com. 355

|   |                                                 |                                  |     |
|---|-------------------------------------------------|----------------------------------|-----|
| 3 | Revenue Revision                                | proposed                         |     |
| b | b) Copy of second draft of <del>suggested</del> | letter including FDR's suggested | 118 |
|   | changes                                         | 118:                             | 358 |
|   | c) Magill's second draft                        |                                  | 363 |
|   | d) Final copy as sent to White House            |                                  |     |
|   | after 4/12/38 conf. there                       |                                  | 371 |
|   | e) Final draft                                  |                                  | 376 |
|   | f) Early and James Roosevelt endeavor           |                                  |     |
|   | to prevent FDR from signing                     |                                  | 398 |

Revenue Revision

Magill tells HMJr reaction of committees  
to FDR's letter 4/13/38

119

119: 10

Liquor:

FDR and HMJr confer concerning an increased  
tax in new revenue bill: HMJr feels that  
increasing the tax increases bootlegging  
4/18/38

278

Revenue Revision

119

Tax-exempt securities:

FDR asks Treas. for certain statistical info.

4/16/38

119: 148

★  
HMJr-Magill conf. on Treas. position

4/18/38

277

HMJr consults FDR about position Treas.

should take 4/18/38

278

a) Magill memo

281

# Revenue Revision

## Tax-exempt Securities:

120

EMJr transmits to FDR statistical info.

requested on 4/16

4/21/38

120: 140

FDR message to Congress

4/25/38

252

Capital gains provisions of Rev. Bill of 1938:

memo from Treas. to FDR

4/25/38

309

- a) FDR asks that Treas. prepare similar necessary info. for Chmn. Doughton  
4/25/38

Revenue Revision

~~Revenue~~

Liquor: Rosensteel and Sack, reps. of Schenley's.  
confer with HMJr, requesting that Treas. propose  
the imposition of a larger increase in ~~tax~~ lieu  
of the 25¢ a gallon increase in taxes on distilled  
spirite now included in proposed tax bill

4/26/38

121: 26

a) HMJr aske Jones to see reps. concerning  
loan for \$20 million 4/26/38

British and Ann. tax comparisons: Shoup memo

4/27/38

34

146

Copy of statement of objections to the corp. tax  
and capital gains tax to be used by FDR taken to  
White House by HMJr and Magill 4/29/38

220

287

Revenue Revision

125

Rev. Act. of 1938:

HMJr asks FDR for appt. for himself and Magill  
to discuss 5/17/38 125: 185

a) HMJr so informs Bell 184

b) Magill memo on conf. with FDR and HMJr 5/18/38 266

c) Drafts of ~~memo~~ statement to be  
issued by FDR when tax bill is signed 271

~~Port of New York Authority~~ *Rogues Review*  
Port of New York Authority

*Dec. 1, 1938*

128

Atty. Gen. Bennett (N.Y.) discusses ~~situation~~ with

EMJr 5/26/38

126: 227  
232

a) EMJr's memo to FDR 5/26/38

1) Drafts of proposed letters to Vice Pres.

and Speaker of House attached

b) N.Y. Times article

236

Revenue Revision

Rev. Act of 1938:

Magill quotes Constitution concerning time  
allowed for Pres. to sign

126: 58

- a) RMJr reports to Oliphant on  
discussion at Cabinet meeting  
5/26/38

FDR's Arthurdale speech on tax bill reviewed  
by Magill for RMJr. 5/31/38

246,  
249

337

- a) Oliphant memo on call from Corcoran  
concerning FDR's tax bill speech

341

- b) Speech and Harrison's criticism  
discussed at 9:30 meeting 5/31/38

347

|                                                                                                                                                                                                                                                       |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Revenue Revision<br>Port of N.Y. Authority                                                                                                                                                                                                            | 127     |
| Int. Rev.; Bur. of Conf. on tax problems arising<br>from Sup. Ct. decision in case of Helvering vs.<br>Gerhardt; present: Magill, Oliphant, Gaston, Wenchel,<br>various Congressmen, state and municipal officials,<br>and newspaper reporters 6/1/38 | 127: 26 |
| FDR and H.M.Jr discuss Fed. taxation on state<br>salaries 6/3/38                                                                                                                                                                                      | 203     |
| a) FDR's memo suggesting studies by<br>Int. Rev. and Department of Justice                                                                                                                                                                            | 205     |
| 1) Magill suggests that study be<br>made by Gen. Counsel of Treas.                                                                                                                                                                                    | 207     |

## Revenue Revision

128

Fed. taxation of state salaries:

HMJr's memo to FDR on progress of confs. between  
Treas. and Justice 6/9/38 128: 187

HMJr sends James Roosevelt suggested reply for  
J. E. Ramsey regarding FDR's attitude to  
Lonergan bill on taxation of state and municipal  
employees 6/9/38 188

TVA: HMJr's letter to James Roosevelt concerning  
TVA (Lilienthal) suggestion that taxpayers  
transferring electric power properties and facilities  
to TVA be exempted from capital gains ~~tax~~ tax in  
respect of such transfers 6/10/38 248

a) Copy of TVA memo 251

b) Bell memo: "TVA to issue bonds" 6/10/38 254

Bell reports at 9:30 meeting TVA has decided not  
to ask for ~~XXXXXXXXXXXXXXXX~~ 6/14/38 392  
legislation, after conferring with Sen. Norris

Revenue Revision

133

Tax Avoidance: FDR sent memo regarding results of  
message to Congress, dated 6/1/37 7/8/38

133: 333

Revenue Revision

Conf. in re tax legislation and improvement;

present: HMJr, Magill, Hanes, Helvering, White,  
Haas, Tarleau, Blough, Shoup, McReynolds

7/12/38

130  
134: 84

Revenue Revision

135

Magill reports on conf. with FDR 8/15/38

135:143

" " " " " Harrison "

146

Revenue Revision

|                                             |         |
|---------------------------------------------|---------|
| Shoup memo: "Miscellaneous Income Tax       | 137     |
| and Excise Tax Matters" 8/31/38             | 137: 91 |
| Shoup memo: "Estate and Gift Taxes" 8/31/38 | 112     |

Revenue Revision

138

Federal-State Fiscal Coordination: List from which  
selection of personnel could be made as suggested  
by Magill 9/1/38

138: 2

Intergovernmental Tax Exemptions Progress report  
made to FDR 9/1/38

4

Revenue Revision

Magill reports on conf. with Mark Graves (Pres.,  
NY State Tax Commission) on coordination of  
Federal and state taxing systems 9/13/38

139  
139: 136

Revenue Revision

Conf. with FDR; present: HMJr, Hanes, and Bell

11/16/38

151:  
79

Revenue Revision

Hanes' memo on recommendations of White House that  
Congress be asked for a \$1 billion increase in  
taxes 12/12/38

155  
155: 342

Revenue Revision

160

Proposed Treas. letters and drafts on tax-exempt securities and salaries to be sent to Speaker and Vice Pres. discussed at Cabinet meeting

1/13/39

160: 33

a) Copies attached

Revenue Revision

162

Progress report on state salary taxation  
transmitted to FDR by HMJr 1/24/39

162: 218

FDR asks HMJr and Hanes to urge Doughton to  
push Govt. salary and Govt. bond taxation  
matter 1/26/39

217

## Revenue Revision

- HMJr's statement at press conf. concerning FDR's  
remark "businesses need have no fear of increased  
taxes" 2/23/39 165: 156
- a) HMJr discusses with Sen. Harrison 165
  - b) " " " Congressman  
Doughton's office 167
  - c) HMJr discusses with Speaker Bankhead 172
  - d) Newspaper comment 204
- Conf. on taxes and business; present: HMJr, White,  
Lochhead, Foley, and Bernstein 2/23/39 ~~180~~  
181

• •) Doughton endorses RMJr's statement

165: 277

Revenue Revision

See Business Conditions

166

Revenue Revision

See Business Conditions

267

Revenue Revision

See Business Conditions

168

Revenue Revision

~~Revenue Revision~~  
HMJr's stand in 1937 reviewed at 9:30 meeting

3/14/39

169: 177

a) No change in point of view

Barkley doubts wisdom of tax ~~xxx~~ revision

legislation 3/14/39

218

"Business needs tax reform" - joint broadcast

by Congressman Celler (N.Y.) and

McCormack (Mass.) 3/14/39

211

Conf. on tax proposals as discussed with

FDR and Congressional leaders;

present: HMJr, Hanes, and Gaston 3/15/39

228

Revenue Revision  
See Business Conditions

170

## Revenue Revision

See <sup>172</sup>Business Conditions

### Sen. Harrison-FDR correspondence

- a) FDR sends to Harrison copy of Treas. Dept.  
estimates (3/21/39) See Book 176: 177
- b) FDR's memo on Harrison's letter  
(3/25/39) - See p. 156 169
- c) HMJr's answering letter to FDR 166, 167
- d) Telephone conversation between Hanes  
and HMJr (in Sea Island, Ga.)  
(3/27/39) 156
- e) Hanes' letter to HMJr after studying  
FDR-HMJr correspondence (3/29/39) 150

Revenue Revision

Govt. salary and Govt. bond taxation: Hanes memo  
transmitted to FDR in response to FDR's request

2/2/39

163: 101

Revenue Revision

Magill letter reiterating correctness of Treas.  
position as discussed with FDR on 10/29/37

\* ~~XXX~~ 4/1/39

176: 9

White memo: "Proposal to tax idle deposits"

4/5/39

~~XXXXX~~ FDR's letter to Sen. Harrison 4/4/39

129

145

a) FDR sends to Harrison copy of  
Treas. Dept. estimates (3/21/39)

177

b) FDR's memo on Harrison's letter  
(3/25/39) - See p. 156

169

c) HMJr's answering letter to FDR

166, 167

d) Telephone conversation between Hanes  
and HMJr (in Sea Island, Ga.)

(3/27/39)

156

↑

\* Drafts of statement on changes in tax laws  
to be made by H.M.Jr before Com. on Ways and  
Means sent to Co. on 4/5/39 176: 110,116

2 Revenue Revision

e) Hanes' letter to HMJr after studying  
FDR-HMJr correspondence (3/29/39) 176:150

Revenue Revision

tax

Magill-Shoup draft of statement to be made by  
HMJr before Committee on Ways and Means

4/10/39

177: 1

Blough draft

24

Magill-Shoup-Blough draft

30

Conference regarding tax statement; present:

HMJr, Gaston, Blough, Duffield, Magill,

Shoup 4/10/39

46.93

Viner asked to come to Treas. to discuss statement

4/11/39

251

Conf.: present: HMJr, HM III, Gaston, Shoup, Blough,  
Duffield, McReynolds

4/11/39

308

Revenue Revision

178

|                                    |         |        |
|------------------------------------|---------|--------|
| Duffield draft of tax statement    | 4/12/39 | 178: 2 |
| Magill-Shoup-Duffield-Blough draft | 4/13/39 | 342    |

Revenue Revision

Duffield's 2nd draft of tax statement 4/14/39

179: 1

RMJr explains to 9:30 group object of tax statement:  
to let country know in what direction it is headed  
so far as public debt and deficits are concerned

4/14/39

155,  
179

Revenue Revision

Blough-Shoup draft, No. 1, of tax statement

4/17/39

180: 1

- a) Discussed with Baillie
- b) Magill's letter urging that statement be made and that it be "cast in terms of broad fiscal policies"

16

Blough draft 4/19/39

260

## Revenue Revision

Tax statement to be made by HJr before Com. on  
Ways and Means:

Draft prepared following N.Y. City meeting  
4/29/39

181: 121

Blough's final draft

150

Memo (Blough) comparing recommendations in  
proposed Treas. statement and in Brookings  
report, "Taxation and Capital Investment,"

by James D. Magee 4/25/39

200

HJr's memo in longhand of 3 alternative  
plans 4/29/39

349

FDR asks for 1914, '18, '29, '38, percentage of  
taxes paid by corps. (Fed. only) to their income  
4/25/39

214

a) Blough memo 4/26/39

272

# Revenue Revision

|                                                           |          |
|-----------------------------------------------------------|----------|
| Hanes' draft (approx. 5/1/39)                             | 187: 204 |
| Draft with FDR's suggestions 5/2/39                       | 217      |
| " " " " - HLMJr's copy                                    | 250      |
| HLMJr reports to Hanes result of conf. with<br>FDR 5/3/39 | 355      |

## Revenue Revision

Tax statement to be made by HAJr before Com. on  
Ways and Means:

HAJr reports to White, Blough, and Duffield  
result of conf. with FDR 5/4/39 188: 66  
HAJr confers with Gaston, White, Blough,  
and Duffield 5/5/39 143,193,285  
Draft rewritten with FDR's suggestions 169  
HAJr mentions to Blough suggestions made  
by Doughton 5/6/39 190  
Draft discussed with FDR 5/8/39 237  
HAJr reports to Treas. group on talk with FDR  
in which he announced that "the big four are  
opposed to any tax bill" 5/8/39 277  
Blough provides copy of memo of 10/24/33 which  
served as basis of conf. between HAJr, Hanes,  
and FDR 405

2 Revenue Revision

Magill-Shoup book on revenue revision prepared  
for HMJr:

a) Blough comment 5/8/39

188: 272

## Revenue Revision

HMJr and Hanes confer with Doughton and Cooper  
following HMJr's last talk with FDR in which

~~5/9/39~~ FDR withdraws approval 189: 39

5/9/39

- a) HMJr states ~~he~~ thinks tax bill  
will raise enough revenue to  
make start for balancing budget 43

Doughton reports on conversation with Harrison  
~~who~~ "does not seem inclined to fall in line"

5/10/39 118

HMJr, Doughton, Cooper, Hanes, and Gaston discuss

~~N.Y. Times story~~  
~~redevelopment of public housing~~ 5/11/39 152

- a) See ticker report, page 159 159
- b) Krock explains source to HMJr and  
exonerates Hanes of all responsibility 5/11/39 184

## 2 Revenue Revision

|                                                                                                                                |         |          |
|--------------------------------------------------------------------------------------------------------------------------------|---------|----------|
| HMJr tells <del>XXXXXX</del> Miss LeHand his strong preference is that Hanes be present at tax conferences at White House      | 5/11/39 | 189, 167 |
| Farley and HMJr discuss                                                                                                        | 5/11/39 | 181      |
| a) HMJr states he understands "Hopkins is no longer interested in taxes"                                                       |         |          |
| b) Farley quotes Gen. Wood (Sears, Roebuck) in conversation in which he announced to Farley that he was leaving Commerce Dept. |         |          |
| Resume of Hanes' activity                                                                                                      | 5/11/39 | 190      |
| a) Hanes tells HMJr he does not like FDR                                                                                       |         |          |
| Cohen (Ben) memo on tax revision                                                                                               |         | 213      |
| Blough memo: "What are the tax deterrents to business?"                                                                        | 5/12/39 | 219,     |
|                                                                                                                                |         | 324, 325 |

3 Revenue Revision

HMJr takes "the 100 richest persons material"  
to White House; returned to Hanes' office  
later 5/15/39

189  
189: 327

Revenue Revision

190

~~Exhibit~~

Tax statement to be made by HMJr before Com. On Ways and  
Draft incorporating Viner's suggestions Means:

5/17/39

190: 142

Revenue Revision

Statements on tax matters by members of Administration  
during 1939 190: 160

Blough memo: "Accuracy of estimates prepared by  
Mr. Stam in memo for Sen. Harrison" 5/17/39 177

Blough memo: "Penalty taxes on corporations  
accumulating surpluses in excess of reasonable  
needs of business (Section 102 and ~~the~~ former  
Sections 104 and 220)" 5/17/39 186

## Revenue Revision

Revision of statement pertaining to **II** (1)  
future tax-exempt securities; and (2) reducing  
surtaxes in higher brackets, in accordance  
with Mrs. FDR's suggestions 5/22/39 191: 63

a) Discussion by H&Jr, Blough, Gaston,  
and White 71

b) Read to Doughton  
~~281~~

281

Statement to be given by H&Jr before Com. on  
Ways and Means:

Conf. to discuss last review 5/23/39 94,  
150,  
261

\* Doughton and Cooper confer with HEMJr and  
Hanes 5/24/39

191: 313

# Revenue Revision

Excerpts from press conf. concerning progress

5/25/39

192: 5

Blough memo of conf. in HMJr's office at which all Democratic members of Subcommittee on Int. Rev. Taxation on House Ways and Means Com., as well as Gaston and Blough, were present 5/25/39

21

a) HMJr reads his statement and announces FDR has approved every word of it:

\*

Gt. Britain: Blough memo in answer to FDR's request providing (1) average per capita tax per annum in Gt. Britain; (2) average per capita tax per annum (fed., state, and municipal) in U.S.; (3) has Gt. Britain's rearmament program been paid for by ~~the~~ (a) increased taxes, or (b) borrowing?

5/26/39

18586,

\* Actual/<sup>tax</sup>statement made by HMAJr before Com. on  
Ways and Means - 5/27/39

95-A

Revenue. Revision

Alvord, Ellsworth C.: Testimony as presented

to House Ways and Means Com. 6/2/39 193: 243

a) Copy sent to HMJr 331

Revenue Revision

HMJr sends to FDR up-to-the-minute progress  
report prepared by Hanes on tax bill

6/13/39

195  
195: 171

Revenue Revision

197  
HMLr sends to FDR 2nd progress report prepared  
by Hanes on tax bill 6/15/39

197: 130

Hanes' 3rd report 6/16/39

223

" 4th " 6/17/39

228

Revenue Revision

Hanes' proposed testimony reviewed by HEJr,  
Gaston, and Hanes 6/28/39

199  
199: 184

## Revenue Revision

Dividends, Withholding of: FDR asks H&Jr who asks  
Harold Graves to make thorough study 7/5/39

201: 99

Doughton asks that H&Jr or Hanes make formal  
rebuttal on tax-exempt securities 7/6/39

303

- a) Since Hanes started debate, H&Jr feels  
he should give rebuttal also

Revenue Revision

202

Dividends, Withholding of: Graves' study in answer  
to FDR's request 7/10/39

202: 162

Revenue Revision

203

Press comment on HMLJr's statement

7/17/39

203: 293

Revenue Revision

Hanes' letter congratulating HMJr on passage of  
tax bill, and HMJr's reply 7/18/39

204  
204: 26

Dividends, Withholding of: Proposed T.D. discussed  
by HMJr with Magill 7/19/39

75

- a) HMJr discusses with Harrison 7/19/39 239<sup>90,</sup>  
b) ~~REDACTED~~ " " Doughton 7/19/39 239<sup>98,</sup>  
234

## Revenue Revision

Dividends, Withholding of: Proposed Treas. Decision  
in connection with Section 102 cases discussed by  
HMA Jr, Graves, Harrison, and Doughton in Doughton's  
office 7/26/39 205: 88

- a) Wall St. Journal article sent to FDR  
7/27/39 156
  - 1) Discussed at 9:30 meeting  
7/27/39 160

## Revenue Revision

Doughton and Cooper discuss with Hanes program  
for continuing study of the tax structure

11/4/39

221: 205

**XXXXXXXXXXXXXXXXXXXXXXXXXXXX**

273  
Revenue Revision

Byrne. - obsolescence features of <sup>insured</sup> airplane prod.

Discussed by FDR, H. M. J. + Haines

11/9/39 BK 222 {44  
95}

## Revenue Revision

Conf.; present: FDR, HAWr, and Hanes

11/9/39

222: 92

Randolph Paul presents ideas on production of

increased revenue 11/13/39

222: 192

a) Copy transmitted to FDR

196,258

b) Excess profits tax memo transmitted  
by Paul to FDR 11/16/39

383

Revenue Revision

HMJr tells Paul (Randolph) of FDR's interest  
in tax memo 11/27/39

224: 143

a) Magill and Knollenberg will also be present

1) HMJr- Magill conversation 11/28/39 336

Increased revenue discussed by HMJr, Hanes, Tarteau,  
Blough, and O'Donnell 11/27/39 169

Revenue Revision

Randolph Paul confers with Treas. group

225  
11/30/39

225: 164

## Revenue Revision

226

Abolition & depreciation features of airplane &  
airplane motor increased production: See War conditions:

Airplanes & airplane motor

## Revenue Revision

Randolph Paul memo: Hanes' memo showing that all 46  
suggestions have received consideration from  
Treas. for many years past      12/1/39      226: 75

Magill opinion of Paul memo      12/5/39      343

Revenue Revision

See Financing Govt (B.M., 1940)

Revenue Revision

Paul (Randolph) recommendations: Viner memo

12/14/39

229: 71

## Revenue Revision

See Financing, Govt.: Budget Message, 1940

Viner memo on "Allowances for 'extraordinary'  
obsolescence" 12/20/39

231: 157

Division of Tax Research projects since  
adjournment of Congress 12/20/39

168

Revenue Revision

Undistributed Profits Tax: Conf. of Treas. group

12/29/39

232: 310

a) Wall St. Journal story

309

Revenue Revision

Summary of recommendations made by taxpayers, etc.,  
transmitted to Doughton by HMJr 1/4/40 233: 228

- a) Doughton tells HMJr he thinks entire project  
a great mistake 1/5/40 266

## Revenue Revision

Doughton's letter on recommendations from taxpayers  
assembled by Hanes and transmitted to Congressional  
committees on taxation discussed by Sullivan  
at 9:30 meeting 1/11/40 235: 14

Revenue Act of 1939: Sullivan memo commenting thereon  
"by and large a good tax bill" 1/15/40 376

Revenue Act of 1939: cost of administering  
FDR asks that Curran, as. of Int. Rev. + a 3rd  
person study 1/13/40 222 A

Revenue Revision

Doughton provided with info. regarding sources  
of suggestions recently transmitted by Treas.

1/16/40

236: 67

FDR asks HMJr that committee be appointed to study  
costs of tax law changes of 1938 and 1939

1/17/40

176

Revenue Revision

Doughton tells Sullivan agreement on any new tax  
program must be reached by FDR, HMAJr, Harrison,  
and himself before introduction

2/7/40

240: 41

Revenue Revision

Currie discusses with Sullivan advisability of  
introducing bill at this time 4/3/40 250: 239-A

Revenue Revision

Natl. Defense Tax (10%): HMJr asks Blough to  
work on 5/26/40

266: 185

a) HMJr's own program

186

b) Tentative revenue estimates under  
proposed provisions 5/26/40

195

c) Tarleau memo on conf. 5/27/40

270

Conf. in HMJr's office; present: HMJr, Bell,  
Sullivan, Helvering, Blough, Tarleau,  
O'Donnell, and Magill 5/27/40

274

HMJr confers with Harrison and Cooper,  
both favor increasing debt limit and tax bill  
5/27/40

285

281

a) H. and C. both favor 10% increase on

1939 corporation income tax/ but oppose  
Sullivan's plan for increase in gasoline

b) and  
tax

b) Sullivan memo + estimate 282,283

## Revenue Revision

Conf.: present: FDMJr, Sullivan, Bell, Helvering,  
Stam, Sen. Harrison, Congressmen Doughton and  
Cooper 5/28/40 267: 1

- a) Committee poll reported by Harrison
- b) Budget situation and debt limitation  
discussed
- c) Harrison's proposals
  - 1) FDR approves
- d) Increase in Customs opposed by Hull
- e) Press statement

Ways and Means Committee meeting attended by  
Sullivan, Tarleau, Blough, and O'Donnell

5/29/40

170

Senate Committee meeting attended by Blough

5/29/40

171

2 Revenue Revision

Bill as introduced in House of Representatives  
5/30/40

267: 327  
HJR's testimony before House Committee 5/31/40

a) Draft

328

b) Discussed with Treas. group

397

Revenue Revision

Excess Profits Tax Conf.: present: HDJr, Sullivan,  
Blough and Tarleau (HMDJr's home, 8:30 P.M.)

6/3/40

268: 84

a) FDR's plan discussed

1) Discussed with Harrison, Doughton, Cooper

6/4/40 : 218

Revenue Act of 1940:

Sullivan reports on hearings before Ways and  
Means Com. 6/3/40

82

Revenue Revision

270

Comparison of present and proposed individual income ~~x~~  
taxes on net incomes of selected sizes

270:106

Revenue Revision

by H&Jr  
Press conf. statement: "Tax resolution entirely  
acceptable and most pleasing to Pres. and  
myself" 6/10/40

271

271: ~~137~~  
136-A  
138

a) Discussion at 9:30 meeting

Additional funds for Irey's office discussed  
with Congressman Cochran and Sullivan  
6/10/40

168,171

Revenue Revision

Estimates of expected yield of pending bill provided  
for Currie by Colm (Commerce) and transmitted  
by FDR to HMLr 6/13/40 272: 236

Revenue Revision

Tax-exempt Securities: HMJr's statement of  
Treas. position before Senate Finance Com.

6/12/40

272  
272: 69

Revenue Revision

Currie memo for FDR, together with Sullivan's  
and Bell's comments thereon 6/22/40

275: 40

Revenue Revision

Excess Profits bill: FDR wants message within  
next few days as opening gun of campaign

a) Discussed by Treas. group 6/28/40 277: 125

## Revenue Revision

Excess Profits Tax: Conf. between Treas. reps.;

Harrison, Doughton, Cooper; Stam; <sup>Magill</sup> and Paul

7/1/40

278: 93

- a) Further discussion between HMJr,  
Bell, Gaston, Foley, and Sullivan 141, 157
- b) Further conversation with Cooper 152
  - 1) FDR has decided to write his  
own message and send it up 156  
immediately; HMJr considers this a mis-  
take
    - a) Michelson, Mellett, and  
Gaston conversation 156
- c) FDR told Sullivan, Magill, and Paul to  
spend a day at farm on subject 174

2 Revenue Revision

Excess Profits Tax:

Vinson-Trammell Act - Tobey rider in 1934

discussed in Foley memo 7/1/40 278: 181

279: 206

=

Revenue Revision

Excess Profits Tax:

Conf. in Leon Henderson's office; present: Lades,  
Ginsberg, Ham, Henderson, Taggart, and Floyd  
Odum 7/2/40 279: 66

Conf.; present: Magill, Sullivan, Tarleau,  
Blough, Shoup, and Paul 7/5/40 328  
a) Plan ~~was~~ explained

Revenue Revision

280

Emergency Facilities: Propriety of rapid  
amortization (unsigned memos) 7/6/40 280: 4-A

Excess Profits Tax: Conf. preparatory to White House  
visit; present: HMJr, Bell, Sullivan,  
Magill, Paul, Blough, Tarlean, White,  
Henderson, McReynolds, Biggers, and Foley  
7/8/40 288

a) Drafts of memo to FDR 323,326,  
329,336

White House conf. ; present: HMJr, Sullivan, Foley,  
• Magill, and Paul 7/8/40 332

Depreciation and obsolescence deductions;

conf. in Leon Henderson's office; present:  
David Ginsberg, Ham, Taggart (SEC), Kades (Treas.)  
and Floyd Odium 7/8/40 344,

346

- \* a) HMJr discusses with Harrison 280: 354
- b) HMJr confers ~~success~~ with Harrison,  
King, George, and Cooper 359

## Revenue Revision

### Excess Profits Tax:

Conf.; present: HMJr, Sullivan, Foley, Paul,  
and Schwarz 7/9/40 281: 1

Foley went advocating repeal of limited  
excess profits tax provision in  
Vinson-Trammell Act if general  
excess profits tax is enacted,  
sent to FDR 7/9/40 17

a) Publicity displeasing to HMJr; discussed  
with Foley and Sullivan 7/10/40 182

b) HMJr asks FDR for conf. 7/10/40 182, 184

1) Copy of Foley statement which HMJr  
gave FDR 7/10/40 210

## Revenue Revision

### Excess Profits Tax:

Reps. of Natl. Assn. of Mfrs. confer with HMJr  
7/11/40

282  
282: 1

Conf. at Sullivan's home with reps. of Advisory  
Commission, Council of Natl. Defense 7/11/40 5  
a) McReynolds-HMJr communications 82

Amortization (Vinson-Trammell Act) ruling about  
to be made for Wright Aeronautical Corp.  
discussed in Foley memo 7/11/40 44

a) Conf. with Knudsen (Foley memo) 7/11/40 45,  
105

- 1) Knudsen reports on Louis Johnson's  
(Asst. Secy. of War) refusal to  
sign contract embodying suggestions  
agreed upon at White House

Revenue Revision

2 Excess Profits Tax:

282

- b) Cooperation of RFC discussed by HMJr  
with Jones 7/12/40 282: 168
  - 1) Foley-HMJr conversation 172
  - 2) Knudsen-HMJr " 174,219
- c) Furlong (Admiral, Navy) explains his  
testimony in connection with misunderstanding  
which has arisen 7/12/40 256
- Doughton calls to explain absence from meeting  
and asks for resume 7/11/40 113
- Conf. with Randolph Paul; Sullivan and Foley  
also present 7/15/40 575
- a) Plan to favor small companies discussed

See also Bx 283: 9, 232, 245

Revenue Revision (Vinson-Trammell Act)

283

Amortisation/feature of special additional  
facilities: Budget alteration of letter to FDR  
prepared in Treas. establishing cooperation  
between War Dept. and Bur. of Int. Rev.  
rejected by HMJr 7/16/40 283: 24

Outside lawyers' acceptability to Treas.  
discussed by HMJr, McReynolds, Biggers,  
etc. 7/17/40 316, 318

Revenue Revision

Excess Profits Tax:

Probable Yield: Sullivan memo 7/22/40

285: 41

Conf. with Democratic members of House  
Ways and Means Com.: Sullivan memo  
7/22/40

42

Treas. draft of bill as prepared for  
presentation to Ways and Means Com.  
7/22/40

58

a) Natl. Advisory Com. attorney,  
Fred Eaton, tells Sullivan  
accord with Treas. on amortisation  
(Vinson-Trammell Act) feature<sup>16</sup> important  
7/23/40

264

1) Sullivan states bill may be  
discussed after it has gone  
to House Ways and Means Com.  
and has been printed

Revenue Revision

2 Excess Profits Tax:

Conf.; present: HMJr, Sullivan, Foley, Viner

7/23/40

285: 265

Stan, of Joint Com., intimates he was  
"acting under orders when requesting  
another week in which to consider  
Treas. plan" 7/23/40

331

285

Revenue Revision

Excess Profits Tax:

Draft of bill: Rates explained to FDR

7/25/40

286: 217

Brown (J. Douglas - Professor, Princeton Univ.)

memo on depreciation allowance

241

a) H.L.Jr's acknowledgment 7/25/40

239

Revenue Revision

Central Republic Trust Co.: Hanes' (John W.) appearance  
before Ways and Means Com., representing  
Philip Clark of Central Republic Trust Co.,  
discussed at 9:30 meeting 7/26/40

287: 36

# Revenue Revision

## Excess Profits Tax:

- Deficit situation discussed at White House  
conf.; present: HLMr, Bell, Foley, and  
Sullivan (7/25/40) 287: 89
- "Separation of bills to rush amortization  
feature through" as planned by Henderson and  
Stettinius discussed by Sullivan at 9:30  
meeting 7/26/40 35
- a) HLMr tells FDR of Knudsen's surprise  
7/26/40 91
- Farley to be asked to help in putting bill  
through 7/26/40 120

Revenue Revision

~~EXHIBIT~~

Excess Profits Tax:

Cabinet discussion reported by Bell to HMJr

8/2/40

238  
288: 154

Revenue Revision

Excess Profits Tax:

Comparison of Treas. and Joint Com. plans

8/5/40

289: ~~118~~

Bell,

78

Conf.; present: HMJr./Sullivan, Foley; Stinson;

Palmer; ~~HMJ~~, Senators George, King, and

Harrison; Congressmen Doughton, Cooper,

McCormack; Stam; Knudsen 8/5/40

86

a) Sullivan explains situation to 4:30 group;  
Stam (Joint Com.) wants Tr. to endorse their plan  
8/6/40 194

## Revenue Revision

Tax Bill: FDR tells HMJr he wants one immediately  
and he doesn't care what's in it 8/5/40 289: 51

a) HMJr tells staff: "After all, FDR is  
running for office; I'm not"; thinks  
it best that Congress be permitted to  
write the bill after which HMJr will  
criticise it and FDR will express his  
views when he signs it

1) Sullivan thinks there will be  
no excess profits feature;  
thinks Treas. should be very  
careful "because the Treas.  
will have to clean it up next year"

Revenue Revision

290

Excess Profits Tax:

Coyle (David Cushman) rough draft, of  
HMJr's statement 8/7/40

290: 128,

a) Discussed at Treas. conf.;

163

present: HMJr, Bell, Foley,

Gaston, Coyle, and Sullivan

135,

218,253

b) Reading copy

BK 291: 102

Revenue Revision

295

Pending bill discussed by Bell with FDR at

Cabinet meeting 8/23/40

295: 190

Revenue Revision

296

Excess Profits Tax: HMJr (in Canada) told by Sullivan that FDR recommends to Doughton and Cooper a sliding scale on invested capital; Sullivan thinks this would postpone bill at least two weeks; Treas. has advised a different rate schedule for average earnings from that used by those using the invested capital method; privilege tax added for everyone who elects to use average earnings

8/26/40

296: 12,15,93

Revenue Revision. ~~See also H.C. Anglin's Report Excess Profits Tax~~  
Henderson, Knudsen, Biggers, Nelson: HMJr, Sullivan, 303

Foley, etc., decide it would be best to have  
conf. with and endeavor to iron out differences

9/5/40 303: 29

a) Conf. 153

1) McReynolds and HMJr discuss 185

Knudsen testimony 9/5/40 115

Henderson discusses his testimony with HMJr 9/5/40 135

a) Natl. Defense Council asking Comptroller

General for an opinion on a tax matter

without ~~mentioning to~~ Treas. discussed 137

b) McReynolds and HMJr discuss Henderson talk 142

Sullivan report on operation session of Sen. Fin. Com.  
to consider 9/9/40

304: 120

## Revenue Revision

### Excess Profits Tax:

304

FDR interested in putting over Treas. bill for first time; HMJr and Sullivan discuss excellence of LaFollette amendment; Sullivan thinks if FDR would telephone Congressman McCormack, Cullen, and Doughton House <sup>would</sup> ~~will~~ pass LaFollette amendment

9/9/40

304: 116

- a) Conf. between Congressional leaders and Administration officers reported by HMJr to Bell, Gaston, Sullivan,

Foley, and White 9/10/40

171

- 1) LaFollette bill "to be sprung on the floor with Administration backing"

- 2) FDR sent the (2 tax bills before the Senate and (over)

summary of LaFollette bill; FDR reminded  
to get in touch with Sens. La Follette  
and Byrnes 9/10/40 304: 180

2 Revenue Revision

304

Excess Profits Tax:

3) LaFollette told plane 9/10/40

304: 192

Stimson to be asked by HMJr "to lay off  
tax bill from now on" 9/10/40

226

Revenue Revision

305

Excess Profits Tax:

Sullivan's statement before Senate Finance Com.

9/11/40

305: 89

- a) Discussion between HMAJr, Sullivan,  
Foley, Gaston, and Bell 91,105,107
- b) Report on Harrison's press conf.  
following Exec. Session 100
- c) Press comment discussed by Treas.  
group at 9:30 meeting 9/12/40 145

Revenue Revision

1940 bill: Resume provided for Budget Bureau

10/2/40

318: 176

318

Revenue Revision

Tax Bill, H.R. 10413: FDR requests study:

10/9/40

320: 305

Doc 8.11 (now an Act) discriminate

in favor of large with small amt  
of actual inv. capital but with  
high carrying cost but 4-7%.

320

Revenue Revision

321

Excess Profits Taxes: Special study prepared by

Standard Statistics Co., Inc. 10/14/40 321: 334

Revenue Revision

Excess Profits Tax/ Discriminations:

324

Report prepared by Sullivan but not sent  
to FDR in view of coming tax conf.

at White House 10/21/40

324: 77

Revenue Revision

330

HMJr and Sullivan to put on program making it  
impossible for states and municipalities  
to sell tax-exempts 11/7/40 330: 29

Excess Profits Tax: HMJr asks that watch be made  
on higher prices to offset excess profits tax  
11/13/40 211

## Revenue Revision

331

|                                                                                  |          |             |
|----------------------------------------------------------------------------------|----------|-------------|
| Tax Avoidance: Five loopholes described by<br>Sullivan for HMAJr in Jamaica      | 11/19/40 | 331: 126    |
| Doughton informs Treas. that FDR wants conf.<br>immediately after HMAJr's return | 11/20/40 | 184         |
| a) FDR announced he could write a<br>tax bill in two hours                       |          |             |
| b) FDR invites HMAJr, Doughton, Cooper,<br>George, and Sullivan to supper        | 11/29/40 | 188,<br>189 |
| 1) Sullivan and Blough asked to<br>fly to Miami with material                    |          | 195         |
| a) Suggested tax program                                                         |          | 271         |

Revenue Revision

Program ~~sinx~~ discussed by HMJr, Bell, Sullivan,

Foley, and Gaston 11/28/40

332: 198

332

Revenue Revision

Gulick, Sullivan, Tarleau, and Blough discussion  
of "comprehensive review of taxation" covered  
in Sullivan memo (taken to White House conf.)

11/29/40

333: 125

333

Revenue Revision

334

Budget: Normal and abnormal or defense budget  
discussed at White House conf.; present: FDR,  
H.M.J., and Sullivan, Harold Smith, Senators Harrison  
and George, Congressmen Doughton and Cooper

12/2/40

334: 83

# Revenue Revision

335

N.Y. Times to be checked for "misstatements"  
as, for example, "business losing money  
on account of higher taxes"

12/3/40

336: 1

Overlapping taxation to be studied by  
Gulick (Luther); from ~~1912~~ 1912 to 1939  
Fed. has increased from 35% to 40% -  
state from 14% to 27% - municipal decreased  
from 58% to 32% 12/3/40

2

Canadian excess profits and general sales tax  
to be studied by Blough 12/3/40

10

Harrison-Doughton decision: No new taxes or  
tax rates to be applicable to 1940 income  
discussed in Sullivan memo 12/3/40

26

Gulick "comprehensive review of Fed.-State  
tax relations" 12/3/40

80

\* a) State Dept. asked to arrange  
Blough's projected trip to  
Canada

145/4 336:88

Revenue Revision

Conf. in Rayburn's office: Sullivan memo

12/6/40

336

336: 128

"Tax-exempt Securities and Natl. Defense":

Foley speech before Natl. Institute of

Municipal Law Officers 12/6/40

206

Revenue Revision

Tax-exempt Securities - passing of:  
See Financing, Govt.

338

Revenue Revision

339

Tax-exempt Securities:

Sullivan, Foley, and Murphy to work/<sup>out</sup> examples  
for speech by HCUr or magazine articles

12/12/40

339: 4

a) Foley memo on conf. with  
Walter Stone (Scripps Howard), etc.

12/12/40

213

Revenue Revision

Tax-exempt Securities:

344

Legislation discussed by Treas. group

1/3/41

344: 211

a) Sullivan draft

274

Revenue Revision

348

Suggested program (Sullivan memo) transmitted  
to FDR 1/16/41

348: 202

Revenue Revision

348

Suggested program (Sullivan memo) transmitted  
to FDR 1/16/41

348: 202

For debt limit, see Financing, Govt.

Tax-exempt ~~Section 501(c)(3)~~ Status: Memo on

bona fide religious, etc., organizations

prepared for FDR 1/21/41

349: 272

- a) Ernst/<sup>(Morris)</sup> correspondence as a result of  
Town Hall debate with Verne Marshall  
of "No Foreign War Committee"

Reciprocal income taxation of incomes of Fed.

and State employees: Resume' of action taken

prepared for FDR 1/21/41

348

Revenue Revision

350

See also Financing, Govt.

Excess-Profits Tax Act of 1940 - suggested plan  
for granting relief under: Tarleau memo

1/22/41

350: 287

- a) Sullivan explains status and why  
he is not prepared 1/24/41

332

Revenue Revision

Excess Profits Tax Act of 1940: Proposed plan  
for granting additional relief under  
(agreement reached between Joint Com.  
and Treas. staff)

370

370: 145,146

Revenue Revision

372

Tax-exempt Corporations: Ernst (Morris L.) letter  
concerning 2/14/41

372: 299

Revenue Revision

Tax-exempt Securities: Sullivan presents map 373  
on repeal of exemption on state and municipal  
bonds 2/19/41

373: 259

Part of N.Y. Authority - Foley memorandum concerning  
in light of recording of tax exempt features of  
future issues 2/21/41

374: 247

Revenue Revision

Elimination of tax-exempt state and municipal  
securities discussed by Treas. group  
and House group in Rayburn 's office

2/27/41

376

376: 165

## Revenue Revision

|                                                                                                                               |         |
|-------------------------------------------------------------------------------------------------------------------------------|---------|
| Overlapping Taxation: Conf.; present: H&Jr,<br>Elihu Root, Jr., Gulick, Bruere, Burgess,<br>Bell, Sullivan, and Blough 3/5/41 | 379     |
| a) Institute of Public Administration<br>to participate                                                                       | 379: 27 |
| b) Carnegie Corp. point of view<br>presented by Root                                                                          | 34      |

|                                                                  |    |
|------------------------------------------------------------------|----|
| Excess Profits Tax Amendment: Suggested<br>comment by FDR 3/5/41 | 95 |
|------------------------------------------------------------------|----|

Revenue Revision

New program discussed by HMAJr, Gaston, Foley,

Bell, Sullivan, Blough, and Tarleau

3/11/41

380

380: 398,411

Revenue Revision

382

Inter-governmental tax immunity: HMJr's letter  
to FDR 3/17/41

382: 242

a) Copies sent to Justice, Navy,  
War, Hillman, and Knudsen

337

Revenue Revision

384

Doughton assured by HMJr repeated stories  
that Treas. writes all tax bills do not  
originate in Treas. itself 3/20/41 384: 37

- a) Sullivan tells HMJr of Doughton's  
~~dist~~ disturbance 29

Revenue Revision

Gulick, Luther: Financing of project again  
discussed by HEMJr, Sullivan, etc.

3/20/41

384

384: 27

## Revenue Revision

Conf.; present: HMJr, Sullivan, Tarleau, Blough,  
and Haas 4/8/41

387  
387: 2

- a) If 2/3 rule is to be followed,  
Sullivan feels understanding should be  
reached on amt. to be raised; Bell:  
if expenditures for 1942 are \$19 bil.,  
2/3 would be \$12½ bil.
- b) New rates discussed
- c) Rates on liquor discussed; HMJr does  
not want to bring back bootlegging
- d) Excise taxes discussed; HMJr again  
advocates taxes "on the things for which  
you wish to discourage expenditures"

Diplomats (Ann.) Abroad: Deduction of expenses  
abroad in lump sum from income discussed

4/9/41

187,188,189,190

\* (See tables on pages 27, 28, etc.)

Revenue Revision

338

2/3 of current expenditures to be met by current revenue and 1/3 financed through borrowing will necessitate tax bill yielding an additional \$3.5 billion per yr.: Memo for FDR discussed by HMJr, Sullivan, and Blough 4/11/41 388: 1

a) Conf. with FDR; present: HMJr and Sullivan 20

1) Henderson, Eccles, and Currie

to be contacted at request of FDR 21

a) Eccles-HMJr conv. 4/11/41 52

2) Currie - Sullivan Discussion 4/11/41 389: 63  
Sullivan

b) Conf. at HMJr's home; present: Sen. George, Currie, Henderson, Callahan, Clegg 4/11/41 389: 185

Revenue Revision

388

Inflation: Possible check by use of taxation  
discussed in Merillat memo 4/11/41

388: 142

Obsolescence: "Treasury's severely criticized position that congressional legislation was necessary to authorize amortization allowances sustained by judiciary" - Foley memo 4/14/41

388: 323

Revenue Revision

Natl. Assn. of Mfrs.: Present point of view  
as given to Sullivan 4/16/41

389

389: 190

\$3½ billion in taxes suggested as figure  
to be used by FDR 4/17/41

288

a) Broadcasts and comment

290

HMJr's statement before House Ways and Means Com.:

Outline prepared by Sullivan 4/18/41

458

a) HMJr's own suggestions

290: 1

b) First Draft - Kuhn

290: 177

c) Yenor - Kuhn - White copy with HMJr 4/22

305

and

2) Rayburn - H M Sr Conv. 4/23/41

391: 1, 4

c) Craft

391: 86, 92,

f) Mearns 150

109, 120,

g) H M Jr's testimony 151

134

h) Sullivan testimony 158

i) Radio comment 177

j) Press reaction to Trial program 391: 342

Revenue Revision

390

Non-defense spending to be reviewed in connection  
with new tax program: CCC, NYA, WPA, etc.

4/21/41

390: 81

Revenue Revision

Income taxes by Fed. Res. districts,

March 1940 and 1941: Bell memo

391

391: 85

Revenue Revision

392

Surtaxes' effect on those having tax-exempt  
securities - HMJr asks Sullivan to discuss  
with him 4/28/41

392: 190

Revenue Revision

394

FDR's proposed letter to Doughton concerning  
additional taxes for extraordinary defense  
expenditures 5/1/41

394: 56

Revenue Revision

395

Life insurance industry as a source of increased  
revenue discussed in Foley memo

5/5/41

395: 25

Myers (Wm. I.) reviews HMJr's testimony before  
House Ways and Means Com. 5/6/41

128

Excess Profits Tax: Discussion at 9:30 meeting  
5/6/41

141

Excise Tax Proposals: Henderson to testify  
against before House Ways and Means Com. -  
O'Connell memo 5/6/41

168

Conf.; present: HMJr, Gaston, White, Sullivan,  
Helvering, Haas, Tarleau, Blough, O'Donnell,  
Foley, and Kades 5/7/41

228, 267

a) Estimates for Excess Profits

259, 31

\* (Specific cos.)

# Revenue Revision

396

Eccles-Henderson testimony as arranged by  
Minton (HMJr not to be informed) discussed by

HMJr and Watson 5/8/41

396: 1,10

HMJr and Doughton 5/8/41

5

a) HMJr tells Foley, Gaston, Sullivan,  
and Kuhn about conv.

8,12

Excess Profits Tax: Entire new program may be  
necessary - Sullivan tells Treas. group

5/9/41

125,206

Magill confidential memo to HMJr 5/10/41

347

~~KH~~ Kuhn draft (not used) of possible statement  
by HMJr 5/10/41

353

White memo on excess profits--corp. taxes

5/10/41

360

## Revenue Revision

Conf.; present: HMAJr, Foley, Kades, O'Donnell, 397

Blough, Kuhn, Tarleau, Sullivan, and Schwarz

5/12/41

397: 25,67

- a) Corporate rate increase to equal  
amt. of revenue now obtained from  
excess profits, with proposed change
- b) Individual cos. - combined income  
and excess profits taxes as percent  
of net income, etc.

45,48

Numbers now employed in U.S. - Sullivan memo

5/12/41

65

House Ways and Means Com. hearings - Merillat

discusses various testimony 5/12/41 86,210,298

HMAJr entertains Congressional group at supper

5/12/41

108

- a) Memo to FDR describing 5/13/41

205

## 2 Revenue Revision

Ratio of taxpayers to payrolls in U.S. -

397

HMJr asks for figure 5/12/41 397: 136

Dividends - those receiving - Foley memo

5/13/41

216

Statement by Sullivan before House Ways and

Means Com. discussed by HMJr, Sullivan,

Helvering, Foley, Tarleau, Blough, Bell,

and Gaston 5/14/41

334

a) Draft

340

1) Copy not sent to FDR

354

a) HMJr tells Miss Tully

why copy cannot be sent

over just now

357

b) HMJr discusses with Doughton

and Helvering

359,362

Revenue Revision

398

Excess Profits Tax: *by Sullivan*

Treas. statement, discussed by HAJr, Foley,  
Kades, Blough, Kuhn, Gaston, Sullivan,  
Hilvering, Magill, Knollenberg, Shoup,  
and Greenbaum 5/15/41

398: 43,125,191

a) Drafts

\* 91,107,109,

181,268,277,

281,286\*\*

b) FDR given resume of situation  
through Miss Tully

188

c) Helvering memo on administering  
the excess profits tax

284

Merillat report on House Ways and Means Com.  
hearings 5/15/41

305

\* see also Bx 399 p. 1

\* \* see also Bx 399 p. 37, 236, 252  
statement as sent to FDR / a review 59  
- a) FDR agrees - Henderson asked  
to look over 5/14/41, Bx 399: 269  
statement and ~~as sent to FDR~~ / ~~as sent to FDR~~ : 375

Revenue Revision

Excess Profits Tax: Proposals of Eccles and  
Henderson - Blough memo 5/17/41

399

399: 216

Tax anticipation certificates - Bell memo  
5/16/41

119

Revenue Revision

Excise Taxes: Henderson's list of possible  
commodities 5/20/41

400  
400: 172

Revenue Revision

401

Groves, Harold M.

Gulick, Luther

Heer, Clarence

Newcomer, Mabel

To work on comprehensive study of Fed.-state-local  
rev. needs and tax changes 5/22/41 401: 76

a) Heer accepts 5/24/41 317

b) Thomas accepts 5/25/41 402: 165

c) Dicks' letter about Groves 5/24/41 402: 219

d) Groves acceptance 5/24/41 402: 220

Revenue Revision

402.

9 mfg. corps.: Selected income statement items  
showing wage and salary data, etc., 1939-1940

402: 251,  
253

## Revenue Revision

404

HMJr asks Doughton to clear requests for info.  
from Int. Rev. through Sullivan's office  
"to keep record straight"; Doughton gladly  
agrees 6/3/41

404: 125

- a) Sullivan returns written request  
addressed to Helvering 6/3/41

128

Revenue Revision

405

HMJr anxious to state at press conf. his  
disappointment at action of Ways and Means  
Com.; Sullivan advises against it

6/5/41

405: 1

Gallup reaction reported by Odegard at

9:30 meeting 6/5/41

13,21

Estimates of income tax deposits, June 1941

209

Revenue Revision

406

Comparison of volume of business, net profits,  
and Fed. taxes of certain groups of corps.  
(engaged in shipbuilding, construction of  
airplane engines, etc., as well as industries  
not engaged in filling defense contracts):

Blough memo and table 6/9/41 406: 112

a) Discussion at 9:30 meeting

6/9/41

123

~~Tax certificates to be used in paying next year's  
income tax discussed at group meeting~~ Bk 409:14

~~6/10/41~~

~~123~~



408

415: 36

$$b) \text{ HNO}_3, \text{H}_2\text{SO}_4, \text{HCl}, \text{KNO}_3 + \text{H}_2\text{O}$$

~~Topic: Opinion on Taxes, Inflation Talk~~

1/2/81 417:109

~~Harriet Bond 6/27/41~~

c)  $\text{H}_2\text{O}$ ,  $\text{H}_2\text{SO}_4$ ,  $\text{O}_2$ ,  $\text{H}_2\text{O}_2$ ,  $\text{H}_2\text{O}$ ,  $\text{H}_2\text{O}$

Kilby, Ransom, MacKenzie, Keesler, Goldenrod, Pine 7 1/2 per

417:151

(2)

2) Pass n/case on p/pe 7/3/4 4/8: 133  
1/8 no diff. for one volt. 4/8: 139

\* Tap certificates to be used in paying next year inc. tap assessed at  
group meeting 6/10/41. Bx 406 299

e) Keynes is interested 7/8/41, Bx 419:07

f) Conf. ignored was  
Bell, Brighton, Killy, Jones, Callahan,  
Sloan, Buckley, Edward 7/11/41, Bx 420:76

g) Paramount - Merrillat resume 7/11/41 ... 107

h) FDR informed of insurance Aug. 1 & asked  
to participate in radio program 7/15/41 Bx 422:22

Revenue Revision

407

Joint income tax returns discussed at 9:30 meeting

6/11/41

407: 16

Revenue Revision

Farmers filing income tax returns: Helvering reports

on

6/13/41

408: 69

Revenue Revision

409

Income tax collections for June 1941 as compared  
with June 1940 by Fed. Res. districts

6/15/41

409: 1

Excess Profits Tax plan as suggested by  
McKeough (Congressman) discussed at  
9:30 meeting 6/17/41

156

~~Financing, Govt. Revenue (Rev. S. W.)~~

Social Security legislative program for 1941

6/17/41

409

409: 217

c) Discuss. in at 9:30 meeting 6/19/41 410: 130

Revenue Revision

410

Excess Profits Tax:

No further extension of time for filing returns  
discussed at 9:30 meeting 6/18/41

410: 2

Estate tax rates as proposed compared with present  
6/18/41

4

Schedule below Treas. rates adopted by House  
Ways and Means Com. 6/19/41

211

Revenue Revision

Individual surtax rate schedules: Comparison of  
under present law and proposal of Ways and  
Means Com. 6/21/41

411

411: 280

Revenue Revision

Farmers' individual income tax returns discussed  
in Blough memo 6/23/41

412  
412: 25

Revenue Revision

Tax anticipation notes discussed by HJr, Sullivan,  
Haas, Murphy, Bell, and Schwarz 6/24/41

413

a) ~~XXXXX~~ Bell memos

413: 49

71,74,

75,96

b) Currie invited to next conf.

79

Amortization principles discussed in Sullivan memo  
after confs. with Greenbaum and Kyle (War Dept.)

6/24/41

126

Fed.-State-Local fiscal relations: Gulick and Groves  
report on progress of project 6/25/41

206

Revenue Revision .

Press Opinion on Taxes: Inflation Talk -

Merillat memo 6/27/41

415

415: 223

Revenue Revision

Tax changes tentatively decided by Ways and Means **417**

Com. through July 2, 1941

**417: 27**

Revenue Revision

419

Status of 1941 bill outlined in Blough memo

7/8/41

419: 162

Currie tells HMAJr FDR is prepared to help

7/9/41

294

a) Possible letter discussed by HMAJr,  
Foley, Blough, Gaston, and Kuhn

7/10/41

362

b) HMAJr thanks FDR for proferred help

7/10/41

436

1) Rayburn and HMAJr discuss  
possible message from FDR

7/10/41

440

"The Need for a Fiscal-Defense-Planning Committee" -

White memo

7/9/41

299,441

Discussion by HMJr, Currie, Gaston, Kuhn,  
Blough, and Foley 7/11/41

420: 18

a) Blough discusses study of  
representative corps. since 1935

~~1935-1940~~ - Kahn draft, No. 1 7/11/41 30

c) " " No. 2 discussed  
by HMJr, Sullivan, Blough, White,  
Hass, Foley, Viner, and Kuhn  
7/14/41

238,267

d) Currie has serious mental  
reservations about Kahn draft  
but likes Blough's suggestions;  
thinks joint returns (which FDR  
favors) should be mentioned 266

~~266~~

~~b) Blough~~

|                                                                     |          |
|---------------------------------------------------------------------|----------|
| d) Blough's "suggested material on taxes" discussed by Treas. group | 282,299, |
| e) Eccles consulted                                                 | 317 305  |
| f) Currie asked to review                                           | 308      |
| g) Lubin asked to review                                            | 310      |
| h) Hillman " " "                                                    | 312      |
| i) Henderson " " "                                                  | 315      |
| j) Draft No. 3                                                      | 358      |
| k) Draft No. 4 as sent to FDR                                       | 391      |
| l) Copies to above group                                            |          |

l) Draft again discussed by Treas. group  
+ Eccles, Currie, Lubin, Henderson  
1) See Draft p. 82-96

m) Cont. w/ FDR; present H. S. Smith, Douglas, Cagney,

2 Rev. Revision

420

FD R's statement to Congress:

- - - Sullivan, Doughton <sup>7/15/41</sup> <sup>message</sup> signed. FDR sends against

1) Copies to Eccles, Henderson, Gurnea, Lohia, Wallace  
OK 421:92

2) Doughton asks Hester what he should do  
next? ASK for copy of statement for  
FDR

OK 421:113

: 182,  
190,  
193

Revenue Revision

422

Repeal of tax-exempt securities: Davidson (Clinton)  
organizing group of wealthy people to ask for  
repeal of exemption of future issues; concerned  
about Treas. reaction 7/17/41

422: 2

Joint returns discussed at 9:30 meeting  
7/17/41

3,214,215

Revenue Revision

423

Compulsory Joint Returns: Discussion ~~before~~ <sup>before</sup> Ways and

Means Com. - Blough memos 7/21-22/41 423: 46,48

Excess Profits Tax: Discussion before Ways and Means

Com. - Blough memos 7/22/41 247,247-A

Revenue Revision

1941 Revenue Bill: Ways and Means Com. report 424: 136

424

Revenue Revision

"Your New Taxes": Ann. Forum of the Air

7/27/41

425

425: 96

Revenue Revision

426

Joint returns discussed by FDR, Bell, Sullivan,  
and Foley 7/30/41

426: 16

- a) Possible letter to Doughton and Rayburn; may also comment on excess profits tax

- 1) Tentative draft of letter to FDR stating Treas. position 7/30/41 83,118, 123,137

- a) Discussion of FDR's corrections 108,126

- 2) FDR's actual letter to Doughton 141

- 1) Doughton's ans. 146

- 3) Rayburn-HMJr conv. 90

- 4) Miss Tully gives HMJr background 96

- 5) Doughton-HMJr conv. 113

426: 11,  
43

# Revenue Revision

Press release on two series of Treas. notes  
to go on sale August 1

427  
427: 3-A

Broadening of Base: Treas. opposition discussed  
at staff meeting 8/4/41

253

HMJr's proposed statement before Senate Finance  
Com. ~~1st draft 8/4/41~~

~~226~~

~~2nd draft 8/6/41~~ 429: 71

~~c) Conf. of Tr. group, Ecks, Currie, May II~~

~~d) - present H. H. Jr., Blough~~ 429: 1

See  
Statement by H. H.  
Jr.

Revenue Revision

437

See reaction to 6% profit limit proposal in  
H.M.Jr's speech on inflation tax  
Speeches by H.M.Jr

Revenue Revision

"Redesigning Federal Taxation" by Randolph Paul

437

437: 68

1941 Revenue Bill changes as approved by Senate  
Finance Com. 9/2/41

69

Henderson (Leon) correspondence with Congress on  
joint returns discussed by HMJr and Henderson  
9/3/41

281

Revenue Revision

438

Tax Amortization Legislation:

White House conf.; present: Judge Rosenman, Cohen,  
Rowe, Gladeox, Crane, Coy, Cox, Greenbaum,  
Schieffelin, Hensel, Kyle, Sullivan, and

Eichholz 9/4/41

438: 1

2nd White House conf. 9/5/41

199

Revenue Revision

440

Tax Anticipation Notes: Use in payment of State  
taxes discussed at 9:30 meeting 9/11/41 440. 7  
\$1 mil. and over purchases during August  
by Fed. Res. Districts 153

U.S.-British tax convention discussed in  
Hull-MJR corres. 9/11/41 68

a) Proposed convention draft 72

b) ~~Memorandum to Mr. Phillips~~ 9/16/41 441, 199

a) Instructions to Tugwell after meeting

Wall Bank examination 9/16/41 441: 61

Revenue Revision

Estimated revenue effect of 1941 bill as agreed **441**  
upon in conf. 9/15/41 441: 17

Revenue Revision

6% Profit Limitation:

444

|                             |         |         |
|-----------------------------|---------|---------|
| N.Y. Herald Tribune article | 9/25/41 | 444: 40 |
| Blough asked to start study | 9/25/41 | 213     |
| Hillman and HMAJr discuss   | 9/25/41 | 216     |

Conf. - HMAJr, Blough, O'Connor, Kallio, Gorton, Kullen

Schuyler, White

9/29/41

446: 82

Revenue Revision

Chamberlain, Neville: Statements dealing with

"taking profit out of war"

10/2/41

447: 175

447

Revenue Revision

448

Excess Profits Tax

Patterson (Under Secy. of War) testimony -

Foley memo 10/6/41

448: 65

## Revenue Revision

Excess Profits Tax: Baruch-McAdoo-Houston statements  
on "taking the profit out of war"

449

10/8/41

449: 76

Mfrs.' Excise Taxes: Henderson asks that cost  
to consumer be not increased by more than  
amt. of tax

10/9/41

221

Revenue Revision

Tax Savings Notes: Explanatory leaflet - copies sent <sup>450</sup>  
to FDR and Cabinet members 10/12/41 450: 145  
147

See also Social Security for Bureau plans for  
printing off all 11 issues

Revenue Revision

Tax Anticipation Notes: Proposed letter to taxpayers  
discussed by HMAr, Bell, Sullivan, Morris,  
Buffington, Barnard, Odegard, and Kuhn

10/17/41

a) Proposed letter

452: 46

66, 67, 69

b) "Know your taxes"

453: 295

# Revenue Revision

Shoup (Carl) study: "Amt. of Taxes Needed in 458  
June 1942 to Avert Inflation" 10/21/41

453: 22

Canada-U.S. avoidance of double taxation:

Conf. to be resumed in Wash. 10/27 115

~~XXXXXXXXXXXX~~

Canada-Gt. Britain-U.S.: Comparative data on  
income and profits taxes 10/21/41 117

a) Cable to Amn. Emb., London,  
correcting Chamber of Commerce  
statement 10/23/41 301

Revenue Revision

Fisher, Irving: Blough resumed of plan not to tax  
savings 10/24/41

454

454: 45

Tax Amortization Statutes: Nelson, Henderson, and  
Odum suggested by Wayne Coy to FDR to carry out  
responsibility of OPM with respect to administration  
of 10/27/41

250,255

Revenue Revision

456

Excess Profits Tax base - Morris memo on problem

10/31/41

456: 202

Comparative data on taxes in U.S., Gt. Britain,  
and Canada: (1) death and gift; (2) general  
sales; (3) selective excise - Blough memo

10/31/41

214

"Know Your Taxes": Hampton A. Rabon, Jr., to  
obtain banks' reaction 10/31/41

219

# Revenue Revision

457

HM Jr's conf. with Sen. George and Congressman Doughton -  
Sullivan, Barnard, and Blough present

11/5/41

457: 206

a) Cost of living and selected items 211

b) Minimum amt. of taxes needed for  
calendar year 1942 212

c) Memo for HM Jr's use in outlining

d) proposed revenue program 224

e) Miss Tully informed of conf. 233-A

f) Discussion at group meeting

Nov

11/5/41

237

House

Conf. with Ways and Means Com. 11/5/41 274

a) Material used 278

"How Fiscal Policy Can Aid the Work of  
SPAB" - Henderson memo

11/5/41

305

a) Hnd. - HM Jr. conf. 11/14/41 459: 261

f) Publicity given out by Taxes: # m 5, had asked

Dem. - Rep. leaders: / proposal for new tax bill

was made - much it be considered - passed? No

assured

" 16 141

458: 1

## Social Security - Compulsory Savings:

FDR given resume of action to date by HAJr;  
talk repeated to Sullivan, Barnard, and

Blough 11/6/41 458: 2,16

- a) HAJr's conv. with George 6
- b) Blough's memo on conf. with George and Doughton 11

- c) Miss Elliott asked by HAJr to talk to Doughton (from her own state) on dangers of inflation 24

- d) Doughton's press release 31

- 1) Proposed letter from FDR to Doughton 11/7/41 148

- e) "Social Security message from FDR is ace card" HAJr tells 9:30 group

- 11/7/41 109
- f) (Over)

f) White suggests "not forcing program  
on FDR"; HBJ resents inference

458: 110

2 FDR: letter to  
Dringham 02059: 6, 8  
a) Dec. 29: 30 meeting : 32  
b) Jan 2/60 meeting of  
letter : 61

## Revenue Revision

458

"Excise Tax: Plan on one for the increase of  
spendable income in any year over that of  
preceding year" - Barnard memo 11/6/41 458: 36

15% withholding tax favors higher brackets  
rather than lower brackets - Foley memo  
11/7/41 131

a) Discussion at 9:30 meeting  
11/7/41 126

Revenue Revision

See also Speeches by HMJr

459

Magill's reaction to recent recommendations

11/11/41

459: 282

- a) Bd. of Tax Appeals: Better established  
and less political basis advocated

Revenue Revision

Discussion with Henderson and Eccles

460

11/12/41

460: 78

"Preliminary Outline of Possible Tax on

Increased Income of Individuals" 11/12/41

81

Gold and Silver (Industrial): If provisions

affecting are contemplated, Ernst asks to

discuss 11/12/41

151

Revenue Revision

"Know Your Taxes": Distribution of discussed 462  
by HMJr and Buffington 11/14/41 462: 13

Merillat resume of editorial opinion 16  
11/14/41

Defense activities - state ~~tax~~ taxation of:  
Foley memo in ans. to FDR's request 209,215  
11/17/41

Conf. at HMJr's home; present: HMJr, Kuhn, Bernard,  
Foley, Buffington, Viner, Tarleau, ~~XXXX~~, Morris,  
Sullivan, Kades, Gaston, Bell, White, and Blough  
11/17/41 264

- a) Letters and Treas. answers discussed 291
- b) "Elements of a Tax Program" 318
- c) (Over)

c) "Burden distribution of a 15%  
supplementary withholding tax" -

Blough memo 11/17/41

462: 324

1) Charts and tables

327-330

Conf.; present: HLMr, Tarlesu, Viner, Euffington,  
 Morris, Barnard, Paul, Kades, Sullivan, Blough,  
 Kuhn, Gaston, Foley, and White

11/18/41

463: 8,61,203

- a) HLMr displeased at lack of continuation  
 of study by OPA, Fed. Res., and Treas.
- b) Supplementary (withholding) income tax  
 memo 61,91
- c) Retail sales tax memo 61,74
- d) Paul plan: Outline of possible tax on  
 increased income of individuals 736
- e) Problems involved in applying a 100%  
 tax on profits above 6% of invested  
 capital - Blough memo 11/19/41 242
- f) Gunther Frewing Co., Balto., Md., ad. 235
  - 1) Blough memo 246

Revenue Revision

Decentralization of Comproise Authority: Conf. to  
discuss; present: Sullivan, Helvering, Cann,  
and Kuhn 11/22/41 464: 1

Field Offices of Bur. of Int. Rev.: Prepared to  
service taxpayers - Sullivan and Helvering memos  
11/22/41 2,3,5

Liquor: Check-up on bootlegging conditions in N.Y.C. -  
no instance of non-tax-paid spirits 11/22/41 76

Revised Income ~~Form~~ Tax Form 1040 made public  
11/23/41 110

Excess Profits Taxation: Blough's chart showing  
different taxes for typical cos. by different  
colors discussed in Blough memo and at conf.  
11/24/41 174,175  
British Excess Profits Tax: Keynes--Treas. Attache  
Casady conv. 11/24/41 318  
a) Casady report 11/25/41 465: 148

Revenue Revision

Conf.; present: HMJr, White, Groves, Kades,  
Sullivan, Barnard, Terleau, Haas, Foley,  
Paul, Buffington, Kuhn, and Blough

465

11/25/41

465: 78

a) Paul plan discussed

Institute of Public Admin.: Tax and rev. studies -  
expenditures for, 1/1/41--11/24/41

43

Fed.-State-Local Fiscal Relations: Progress report  
(Gulick and Groves)

45

Sales Tax: Congressman Elliott (Calif.) suggests  
sales tax to be redeemed in Defense Bonds

11/26/41

*(Sullivan - Blough conf. with Elliott 11/27/41)*

161

2nd conf.; present: same group as above and

Robt. Morgenthau 11/26/41

163

a) Round table and movie to familiarize  
public with simplified form discussed

Sales Tax: Wallace suggested increasing use of sales  
tax as means of int. a system of comp. savings

12/20/41 475:216

2 Revenue Revision

Currie, Lauchlin: Apologizes for newspaper conf.  
on tax program

11/26/41

465: 185

465

## Revenue Revision

Conf.; present: HMJr, Kader, Blough, Paul, 466  
Sullivan, Groves, Tarleau, Buffington, Haas,  
Cann, Foley, and White 11/27/41 466: 3

a) Computation of tax liability on  
1940 income under present law for  
Gen. Motors, Glenn L. Martin,  
Curtiss-Wright, Coca Cola, Ann. Car  
and Foundry, U.S. Steel, Bethlehem  
Steel 39, etc.

"Speeding up 1942 income tax collections" -  
memo for HMJr 11/27/41 53

"Tax on increases in income as a means of  
preventing inflation" - 11/27/41 56

"Number of white-collar salaried persons,  
1935-1936" 59

2 Revenue Revision

Tax-exempt Organizations: Conf.; present:

466

HMJr, Graves, White, Foley, Kades,  
Sullivan, O'Connell, Odegard, and Gaston

11/27/41

466: 71

Economists with tax experience - Blough list

132

Paul, Randolph: To be in charge of preparation  
of new tax bill - HMJr-Paul conv.

11/28/41

242

Revenue Revision

467

"Know Your Taxes": Glenn L. Martin's rule not to  
circularize employees discussed at 9:30 meeting  
12/1/41 467: 24

a) H. 71 Sit. L. 31,000 filed 12/6/41 468:229

Revenue Revision

468

Tax studies (preparatory) and confs. - status of:

Sullivan report 12/4/41

468: 289

Military and naval training camps and stations -

tax on ~~admissions~~ to entertainments:

Letter to Majority Leader McCormack

12/4/41

292

Revenue Revision

469

Access to Int. Rev. data by Joint Com. on  
Taxation without clearing through Secy.'s  
Office discussed at 9:30 meeting  
12/5/41

469: 5

"Know Your Taxes": Resume of distribution -  
Buffington report 12/5/41

63

Revenue Revision

|                                                                                                                                                         |          |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|
| Doughton invites suggestions in view of grave situation                                                                                                 | 12/10/41 | 471     |
| Excess Profits Taxation - Barnard memo                                                                                                                  | 12/10/41 | 471: 84 |
| Discussions by Treas. group                                                                                                                             | 12/11/41 | 85      |
| a) Blough memo                                                                                                                                          |          | 181,252 |
| Amortization: Repeal of requirement for certificates of Govt. protection and nonreimbursement as prerequisite to amortization deduction - Sullivan memo | 12/11/41 | 185     |
|                                                                                                                                                         |          | 292     |

Revenue Revision  
See Inflation

472

Revenue Revision

Mickey Mouse film (Walt Disney): Possibilities of 473  
discussed at 9:30 meeting 12/15/41 473: 28

"How to File Your Income Tax the Simple Way":  
Pamphlet discussed in Buffington memo  
12/16/41

307

Revenue Revision      *See also Budget Message, 1943*      475

British Joint Taxation of husband and wife  
as a possible deterrent to the employment  
of married women - White memo

12/19/41

475: 79

Revenue Revision

British Excess Profits Tax: Beaverbrook and Bevin

opinion 12/22/41

476  
476: 275

Revenue Revision

State sales and use taxes of expenditures

477

for defense purposes: Congressman Cochran

(Mo.)--HJR corres. 12/24/41

477: 307

Revenue Revision

Program for Revenue Bill of 1942

12/29/41

479

479: 170

Revenue Revision

450

"I Paid My Income Tax Today" - HMJr thanks Berlin

for song 12/30/41

480: 82

1/6/42

482: 285

Revenue Revision

Fed.-State-Local Fiscal Relations: Preliminary 481  
report submitted by Gulick and Groves

1/1/42

481: 30

Bur. of Budget tax program for fiscal yr. 1943

1/2/42

263

11

# Revenue Revision

482

Conf.; present: HMJr, Knollenberg, Paul, Blough,  
Sullivan, Tarleau, Viner, and Bell

1/5/42

482: 66

a) Tentative outline for Rev. Bill of 1942 93

b) Excise taxes offering possibilities of  
increases 107

Int. Rev. data for Joint Com.: Procedure again  
discussed by Doughton and HMJr 1/6/42 260

100% tax on profits above 6% of invested capital -  
Blough none 1/6/42 292

## Revenue Revision

483

Discussion in connection with Budget Message ;  
present: HMJr, Viner, Bell, Sullivan, Knollenberg,  
Paul, Tarleau, and Bleugh 1/7/42 483: 3,51

a) FDR's comment at press conf. 1/6/42 35

b) Smith's suggestion of statement for HMJr  
to give press, which was rejected by HMJr 36

c) FDR-HMJr conv. - review of 3.43 38

1) Personal income tax figures used  
by HMJr in conv. 40

d) HMJr's message to FDR 65

1) Copy sent to Smith 1/8/42 205

Amortization provisions ~~and~~ dealing with certificates  
of Govt. protection and non-reimbursement -  
discussion in Exec. Session of Ways and Means  
Com. 1/8/42 207

Revenue Revision

Tax-exempt Securities: Statements by HMJr,  
Under Secretaries of Treas., and FDR  
1/8/42

483

483: 226

Revenue Bill of 1942 - tentative outline for  
1/8/42

247

## Revenue Revision

Conf. with legislative leaders; present for the Treas.:

HMJr, Bell, Paul, Sullivan, Tarleau, and Blough

1/9/42

484: 53

a) Memo to FDR

62

- 1) Charts attached on schedules  
used at conf.

484

## Revenue Revision

Joint Committee: Stan's request for all names from  
Int. Rev. Bur. relating to improvement of operation  
of income tax laws, closing of loopholes, and  
removal of inequities; and HMJr's reply

1/12/42

485: 125  
488: 158,  
160

Revenue Revision

Editorial Comment on Tax Problems: Battle Lines Form -

Melia report 1/16/42

486: 78

486

Disney film (Donald Duck) disc. in Buffington memo

1/17/42

486: 143

a) Lt M3r's message to Moving Picture Exhibitors

1/22/42 487: 256

"I paid my income tax today" - Danny Kaye to  
Sing

1/22/42 487: 410

# Revenue Revision

488

Tax-exempt securities proposal in HMJr's speech  
before City Club, Cleveland, Ohio, 1/24/42. i

Rouse tells of misunderstanding in N.Y.C.

1/26/42

488: 147

Henry Epstein--Treas. corres.

150,151

a) Lehman-HMJr conv. 1/27/42

489: 2

b) Lausche (Mayor of Cleveland)

may be asked to organize support

for Treas. proposal 1/27/42

22

c) Conf. ; grant H m Sr, Kuhn, Sullivan,

Foley, Paul 1/28/42

489: 27

1) Proposal with H.E.

289

2) Tax exempt organizations Dic. by H m Sr, Paul,

Foley, Keller, Graves

1/28/42 489:291

c) H. M. I. for new statement - for the future; Dan  
opposed to making it attractive - mostly by  
a mortgage man 1/29/42 490:74

f) New Hampshire governor Blood opposes : 76

g) Taxation of Defense Savings Bonds : Vandenberg - H. M. I.  
congr 1/29/42 490:77

h) Letter following speech re. by G. K. F. 1/30/42 490:203

Revenue Revision

Disney film discussed at 9:30 meeting

1/26/42

488

488: 115,119

Joint Com.: Coop. by Treas. until it becomes  
apparent there's no chance for agreement or  
progress recommended by Sullivan

1/26/42

117

Bum! plan ("Pay As You Go"): Mrs. HMJr's comment

1/26/42

162

a) HMJr congratulates Disney 1/27/42 489:56

b) .. suggest poster for 1/28/42 489:269

Revenue Revision

British Tax Reserve Certificates - White memo **490**

1/31/42

490: 365

Revenue Revision

Disney film: Publicity for

2/2/42

491: 201

403

491

## Revenue Revision

- Motion Picture Camera Operators Union: Example  
of coop. in publicising income tax program  
2/4/42 492: 137
- Social Security: AF of L--Treas. corres. concerning  
inclusion of extended coverage in new Rev. Bill  
2/4/42 149
- War Production Bd.: Amortization Com. abolished  
and functions transferred to Production Div.  
of WPB 2/4/42 190

Revenue Revision

See also Appns., Treas.: Disney film

493

Editorial Comment on Taxes: Fear of the Dark -

Melia report 2/6/42

493: 138

Revenue Revision

HMJr's statement before House Ways and Means Com.,  
on Rev. Bill of 1942:

Draft 1

2/10/42

495: 89

Consultants: Justice Dept. asked for opinion  
on restrictions on activities after service  
with Govt. is terminated 2/11/42

427

Revenue Revision

Tax-exempt Securities: See Financing, Govt. 496

Revenue Revision

497

Fed.-State-Local Fiscal Relations and Over-all  
Revenue System: Gulick-Groves report, No. 2

2/16/42

497: 219

# Revenue Revision

## Tax-exempt Securities:

498

See also Financing, Govt. (Feb. Financing) :  
Book 496

HMJr-Bell conv. concerning Rouse's reaction  
to Treas. attitude toward tax-exempts  
2/18/42

498: 67

a) Rouse-HMJr conv.

62,182

Conf.; presents HMJr, Bell, Morris, Murphy,  
Hadley, Sullivan, McKee, Eccles, Paul,  
Ransom, Peyser, and Blough 2/18/42

71,222

Relative movement of taxable and tax-exempt  
bonds - Hadley memo 2/18/42

117

Revenue Revision : 1942 Bill

Conf.; presents: H&Jr, Sullivan, Paul, Tarleau, 4531  
and Blough 2/20/42 499: 10

a) Paul describes conf. with Doughton,  
George, and Stam; discussion of

- 1) ~~Corporate tax program~~
- 2) Individual tax program,  
particularly withholding  
at source
- 3) Sales tax and excise taxes
- 4) Loopholes, especially tax-exempts  
and joint returns

Tentative Treas. program as of 2/20/42

53

H&Jr asks for study on anti fl by single  
person earning 750 - couple earning 1500 2/20/42 501:234

Revenue Revision

500

Extension for filing returns - Cann (Norman) memo

2/23/42

500: 50

CIO income and expenditures study -

preliminary report 2/23/42

52

Lehman asks about reciprocal deduction of

Fed. and State income taxes 2/23/42

76

# Revenue Revision

500

## 1942 Rev. Bill:

Conf.; present: HMJr, Sullivan, Paul, Tarleau,  
and Blough 2/23/42 500: 20

- a) Special privilege and hardship provisions  
discussed

Lehman (Gov., N.Y.) asks about reciprocal deduction  
of Fed. and State income taxes 2/23/42 76

- a) Discussion by HMJr, Blough, and Tarleau 208

Life Insurance Cos. - tax-exempt income: Bell to  
be consulted as to effect of any legislation  
on Govt. bond mkt. 2/24/42 195

- a) Conf. with Bell explained to HMJr by  
Blough and Tarleau 2/24/42 199

# Revenue Revision

## 1942 Revenue Bills:

501

Tax-exempt Securities: Conf.; present: HMJr, Eccles,  
Viner, Bell, Stonier, Burgess, Tarleau, Blough,  
and Paul 2/25/42 501: 5

Individual Income Taxes: Conf.; present: HMJr,  
Viner, Paul, Foley, Kades, Tarleau, Haas,  
White, Blough, and Kuhn 2/25/42 62

Statement by HMJr discussed by HMJr, Paul,  
Tarleau, Kuhn, and Blough 2/26/42 238  
a) Draft A 254  
b) " B 264

## Revenue Revision

501

Tax exemption for diplomatic or consular officers  
of foreign govts.: Will not be granted after  
July 1, 1942, unless specifically provided for  
by statute or treaty - Foley-Paul memo

2/25/42

501: 110

a) Proposed letter to Hull

111

Publicity March 1-15 - Sullivan memo

2/26/42

361,  
363,367

a) "Income Tax Brevities" for use  
by broadcasting stations

368,397

b) Letters to 2100 newspapers

395

OPA inspection of corporation statistical  
transcript cards - regulations governing

2/26/42

431

# Revenue Revision

1942 Rev. Bill:

503

Joint returns and elimination of depreciation allowance "for little oil companies":

Rayburn tells H&Jr he must oppose Treas. on both counts 3/2/42

503: 11

"Banks' income from tax-exempt securities -

Treas. drops plan to tax indirectly part of":

Duffield and H&Jr discuss H&Jr's "confidential" talk with bankers 3/2/42

16,20

Conf. of Treas. group 3/2/42

24

Statement by H&Jr before House Ways and Means

Com. 3/3/42

183

a) For drafts, see Statements by H&Jr,  
Book 501

Statement by Randolph Paul before House Ways and Means Com. 3/3/42

256

Revenue Revision

504

1942 Rev. Bill:

Excise Taxes: Separate bill suggested to HMJr  
by FDR 3/5/42

504: 170

Personal exemptions, capital gains and losses,  
joint returns, advertising, tax-exempt  
securities, etc. - Swope memo 3/5/42

171

Admission tax for officers of Army and Navy:

Elimination of discussed in Mrs. FDR--HMJr  
corres. 3/5/42

197

Revenue Revision

505

Publicity on early filing of income tax returns

a) Washington Post cartoon      3/6/42      505: 113

Revenue Revision

506

See Financing, Govt.

Fed., State, and local tax burden (estimated average)  
on single person with \$750 income and married  
couple with \$1500 income 3/9/42

506 85

a) Discussion with Henderson

89

Vandenberg, Arthur H. (Senator, Mich.): To be  
provided with sales tax info. 3/10/42

257

# Revenue Revision

507

Tax Anticipation Notes: Commander Kurfess--HMJr  
conv. concerning payment of taxes with notes  
3/11/42

507: 6

a) Sullivan memo 3/12/42

177

b) K. thanks HMJr 3/14/42

360

Irving Berlin's "I Paid My Income Tax Today" to  
be played as often as possible over all  
radio stations through March 16 3/11/42 14

Capital Gains and Losses: Paul statement before  
House Ways and Means Com. 3/12/42 172

~~Mrs. Forbush's mail report 3/13/42 292~~

~~Tax~~ Tax publicity program following Cleveland  
speech: HMJr disappointed that Sullivan  
has not followed up 3/13/42 292

292: 5 3/14/42

1) Clunget, Russell, suggested 1/25/42  
with McMillan to exist

62-65:12,  
14

b) Stolper article - NY Times & L. had  
in TIME magazine - Blough memo

3/16/42 65:27,20

1) Pic. by H. S. Paul, Blough.

Tarlow 3/16/42 65:35

2) Letter to Walter H. G. Mann<sup>3</sup> 1/42 609:  
290

Revenue Revision

Doughton, Robt. L.: Tells Sullivan he is going  
to tell FDR he cannot handle tax legislation  
so long as Treas., Army, and Navy are not  
in accord 3/17/42

508

508: 211

"War Taxation": Report of AF of L Tax Committee  
3/18/42

378

## Revenue Revision

Ernst, Morris: Suggestion to FDR that all non-profit organizations other than churches report discussed by HMJr and Paul 3/19/42

509: 17

509

Revenue Revision

510

Natl. Defense Expenditures - State taxation of:  
Cochran (Congressman, Mo.)--White House corres.

3/21/42

510: 92

CIO statement on tax program 3/21/42

98

Railroad Brotherhoods to be asked by Paul to

back tax bill

3/26/42

317

## Revenue Revision

U.K. ~~with~~ withholding of income tax at source  
discussed in memo from Ann. Emb.

511

3/27/42

511: 60

Capital Gains and Losses: Paul statement  
before House Ways and Means Com.

3/30/42

BK 516:66

168

Joint Returns, etc.: Paul statement before  
House Ways and Means Com. 3/30/42

196

: FDR transmits suggestion  
of additional \$1500 exemption where  
both spouses have earned incomes 3/30/42

321

Revenue Revision

Sales Tax: FDR tells HBJr he has positively  
informed Budget Bur. he opposes 4/2/42

512

512: 175

Revenue Revision

Magill, Roswell: Declines invitation to discuss 514  
Treas. program on radio 4/7/42 514: 67

British 100% Excess Profits Tax - alleged "political"  
benefits of: Amn. Emb., London, cable

4/8/42

FDR to talk to Doughton 4/9/42 - - - - 516: 260  
311

Revenue Revision      *See ~~on~~ inflation*

Excess Profits Tax on Defense Contracts:

515

McKellar (Senator, Tenn.)--Treas. corres.

and Treas. counter proposal      4/10/42      515: 161,165

a) Copy to Cannon (Chmn., House Com.  
on Appns.)      4/11/42

315

Individual and corporate tax rates under Treas.

proposals of March 3, 1942: Paul's memo  
discussed by HMJr, Rosenman, Paul, Blough,  
and Kuhn      4/11/42

260

a) Rosenman-HMJr conv.

288

b) Letter to FDR

292

# Revenue Revision

516

For discussion of profits on defense contracts,

~~in the Revenue - on 4-14-51~~  
see Inflation 6-516

Sales Tax - evils of: Treas. memo for  
FDR's press conf. 4/14/42

516: 114

Corporation net income for 1942 - info. on  
estimated amt. sent to Senator George  
(Chmn., Com. on Finance) 4/14/42

116

Excise Tax Returns: Proposed Treas. decision  
authorizing and providing rules and  
regulations for the inspection of -  
draft 4/15/42

255

Regulation 4/20/42

518: 175

Revenue Revision

Non-Profit Organizations: Treas. request for 517  
statement of receipts and disbursements  
in conn. with exemption from income tax  
discussed in Congressman Robertson (Va.)--Treas.  
corres. 4/16/42 517: 70

Revenue Revision

|                                                       |          |
|-------------------------------------------------------|----------|
| Joint Returns: Treas. position explained for Mrs. FDR |          |
| 4/21/42                                               | 518: 310 |
| Goodbar, Joseph E.: Treas.-Mrs. FDR corres.           | 518      |
| concerning 4/21/42                                    | 320      |

Revenue Revision

519

~~XX~~  
Petroleum Coordinator, Office of: No position  
taken on modification of existing depletion  
allowance as applied to oil and gas

4/22/42

519: 215

Revenue Revision

Glass (Carter) Plan: Sullivan memo describing 520

4/25/42

520: 371

Tax-exempt Securities: See Roosevelt, Franklin D.  
(Message to Congress)

Revenue Revision

521

See Inflation: Excess Profits

" Roosevelt, Franklin D.: Message to Congress

Exemption from income tax of salaries of officials  
of Philippines and other insular possessions  
resident in U.S. - discussion at 9:30 meeting

4/27/42

521: 20

# Revenue Revision

Conf. on way to office; present: HMJr, Paul, Blough 523

5/4/42

523: 22

a) Excess profits tax plan worked out  
by Treas. and Joint Com.

24,26

b) 94% excess profits decided upon  
after Exec. Session of Ways and  
Means Com.

27

Revenue Revision

See Statements by HMJr

524

Revenue Revision

See also Inflation

525

Comparison of individual surtax rate schedule  
under present law and proposal 5/7/42

525: 246

## Revenue Revision

Baseball: Games at which proceeds are for Army 526  
and Navy Relief Societies - taxable feature  
to be reviewed by HMJr, Sullivan, and Helvering  
5/8/42 526: 2

a) Sullivan memo on conf. 44

Gasoline: Delano (Frederic A.) plan - through  
increased taxation - to bring about economy  
in the use of 5/8/42 45

Revenue Revision

\$25,000 Incomes: A super-tax on everything above <sup>528</sup>  
memo on 5/14/42 528: 237

## Revenue Revision

529

Rate Schedules: Paul (T) memo on conf. with  
Joint Com. at request of Doughton; Committee  
rates too low, Treas. rates too high

5/16/42

529: 4

### Educational and Charitable Institutions:

Taxation of income derived from business  
and limitation of present exemption  
from estate taxation of all bequests for

a) Discussion at 9:30 meeting 5/19/42 165

b) Treas. letter (proposed) to  
Francis Keppel, State Dept. 161

Withholding Tax: Helvering memo concerning

5/19/42

252

~~XXXXXXXX~~ a) Congressmen's impression that Bur.  
opposes collection at source on  
administrative grounds reported to  
HJR by Paul 5/19/42

262

b) Paul rec. before H. Wagonmaster's letter 5/20/42 500:77

c) H. Wagonmaster's rec. before Paul memo 5/21/42 530:181

Revenue Revision

Tax-Exempt Securities: Washington News editorial  
records on 5/20/42 530: 85

Civilian Defense: Contributions toward constitute  
allowable income tax deductions 5/20/42 92

Estate and Inheritance Taxes: Acceptance of  
bonds and notes at par in payment -  
Russell Leffingwell--Treas. corres. concerning  
5/20/42 99

U.K.: Individual income tax rates - Winant  
summary of 5/21/42 212

Revenue Revision

531

"Tax Program vs. War Bonds": For conf. on,  
see Financing, Govt.: War Savings Bonds

Conf.; presents HMJr, Paul, Sullivan, Graves,  
Bell, White, Blough, Hane, Kuhn, Tarleau  
5/25/42

531: 265

a) Paul reports on attitude on Hill  
on withholding at source, etc.

Joint Income Tax Returns: HMJr gives Mrs. FDR  
Treas. point of view 5/25/42

312

## Revenue Revision

For HMJr's statement before Joint Com. on Taxation,  
see Statements by HMJr

532

PM: Doughton tells HMJr of attack on Committee  
in 5/27 issue 5/27/42

532: 190

a) HMJr-Early conv.

196

b) HMJr-Kuhn conv.

199

c) Blouffe tells HMJr of effect on Com. 5/24/42 534:23

Revenue Revision

See Speeches by HMJr: Inflation

535

\$25,000 Salary Limitations: FDR's plan talked over  
by 9:30 group 6/2/42

535:130

See also Bu 535: 55

Charitable organizations engaged in business:

HMJr and Paul discuss Treas. point of view on  
6/2/42

170

## Revenue Revision

House Ways and Means Com. through Doughton  
asks HMJr to appear in connection with  
HMJr's radio statements, press conference,  
and PM article concerning Committee and  
its work 6/4/42

536

536: 258,263,  
264,276

- a) Conf.; presents HMJr, Gaston, Kuhn,  
Blough, Bell 266
- b) Paul-HMJr conv. 280

Corps. having extensive war contracts -  
Sullivan report on investigations of  
6/4/42

304

Revenue Revision

Maybank (Senator, S.C.) discusses with HAJr 537

reimbursement to State for losses suffered  
through gasoline rationing 6/4/42 537: 42

a) HAJr-Sullivan conv. 45

Revenue Revision

Life Insurance Cos. -taxation of: Statement by Paul  
before House Ways and Means Com.

6/12/42

538  
538: 189

## Revenue Revision

Discussion by Paul at 9:30 meetings: \$6,250,000,000  
without a sales tax, or \$8,700,000,000 with

6/16/42 - H.A. of Douglas - Cogan 539: 184

a) FDR's attitude, reported by HMJr 189

b) FDR's advice - "Keep on sitting, but  
no talking" - reported by HMJr to Paul

6/16/42 228

Joint income tax proposals: Comment on analysis  
by Natl. Federation of Business and Professional

Women's Clubs 6/16/42 266

for Mrs. FDR

See also Box 542:373 for possible gift

to Dorothy Kinyan - Rose Schneiderman

with Paul 6/25/42

~~Handwritten signature~~

Revenue Revision

541

**XXI**

Tax-exempt Securities: Justice Byrnes suggests  
way of handling argument as to constitutionality  
of proposal to tax      6/22/42      541: 313

Revenue Revision

Present law, Treas. proposal, and Committee action - 542  
Blough study 6/23/42 542: 58

FDR to see Doughton with HMJr present

6/24/42 149

a) Reported to 9:30 group by HMJr 6/25/42 278

Excess Profits Tax under Rev. Act of 1942 -

proposal for post-war credit as made

by Robertson 6/24/42 245

a) Blough memo on Ways & Means Com. plan 544: 138  
Joint Returns: Reasons for Committee turn-down

discussed by 9:30 group 6/25/42 276

Withholding at Source: Helvering report on

6/25/42 368

*blough*

- b) Ecclesi reaction to post-war state 7/1/42 545:39
- c) Civic ignores general agreement : 39

Revenue Revision

Hanes, John W.: "Should Congress Vote a Sales Tax  
to Finance War? Yes" - Blough analysis of 543  
article in Sat. Eve. Post 6/20/42

6/27/42

543: 197

## Revenue Revision

Withholding Tax: Equipment necessary discussed 544  
by HMJr and Nelson 6/30/42 544: 198

a) Data used in conf. between  
HMJr, Sullivan, and Helvering  
6/30/42 201

\* Debt Repayments: Proposal for deduction from  
net income not to exceed \$1000  
6/30/42 301

\* b) Budget Bur. <sup>communication</sup> ~~classification~~ on  
~~priority~~ priority classification  
of Bur. of Int. Rev. 6/30/42

544: 305

~~c) Sullivan - Helmsing and note re P.B. concerning  
all records 7/1/42 545:44~~

Revenue Revision

June collection of income taxes compared with **545**

June 1941 by Fed. Res. districts

7/1/42

545: 42

Silver: Subcom. of Senate Silver Com. to visit

~~EXHIBIT~~ Colorado, Utah, and Nevada to  
hold hearings on (1) excess profits  
tax provisions as regards silver  
mining <sup>and</sup> (2) rule of depreciation  
and depletion - 7/2/42

119

McCarran-HMJr conv..

Sabath (Congressman, Ill.) asks HMJr to send  
up various proposals which are not in  
present Treas. bill 7/2/42

122,129

<sup>Rayburn</sup> Admission tax (Fed.) to theatres, movies, etc. - <sup>546:30</sup>

waiving for soldiers and sailors to United

Nations also recommended by John Golden 7/2/45 245

# Revenue Revision

Repayment of debts under high tax rates:

Treas. position discussed by Ransom and HJR

7/6/42

547

547: 131

548: 75

: 77

: 78

: 79

a) Kuhn - H. M. S. Co.

b) Dr. K. K. K.

c) Ransom's letter of appt.

d) Single memo on deducting for int inc. not to  
exceed \$1000 for debt payment 6/6/42

555: 221

Revenue Revision

548

Withholding at Source: Discussed by Treas. group  
and Helvering, Cann, Atkeson, and Self

7/8/42

548: 33

- a) ~~St~~Ability of employers to handle to be  
checked in N.Y., Chicago, Detroit, etc.

7/9/42

157

- b) All of the machine equipment - Cann (D. of A. R.) memo  
7/24/42 555: 64,  
220

Revenue Revision  
Soldiers and Sailors: Maintaining of old exemption  
(\$750 and \$1500) satisfactory to HMJr 549  
7/13/42 549: 40

Revenue Revision

See also Statements by H.M.Jr.

Comparison of additional Revenue from House

550

Rev. Bill of 1942 and from Treas. proposals -  
chart shown to FDR 7/16/42

550: 28

a) Conf.; presents FDR, H.M.Jr, Paul,  
and Senator George 7/17/42

198

b) Estimated yield of House Rev. Bill -  
Paul memo

219

# Revenue Revision

Rev. Bill of 1942:

551

|                                            |         |         |
|--------------------------------------------|---------|---------|
| CIO letter to all Congressmen              | 7/18/42 | 551: 10 |
| House Ways and Means Com. action           | 7/20/42 | 109     |
| Revenue yield of bill as passed by House - |         |         |
| Paul memo                                  | 7/20/42 | 148     |

Withholding at Source: See Financing, Govt.  
(War Savings Bonds)

## Revenue Revision

Tables showing deductions for Social Security tax,  
income tax withheld at source during 1943, 552  
Savings Bonds, and tax on 1942 income  
7/21/42 552: 53

## Revenue Revision

Ruml, Beardsley: Disapproves of Treas. "check-off"  
plan for collecting taxes; proposes "Pay-as-You-Go"  
plan 7/27/42 554: 66

a) Paul memo and Ruml testimony  
before Senate Finance Com. 68,69

Withholding Tax: Bur. of Int. Revenue's  
objections again reiterated by Cann  
7/28/42 285

Revenue Revision

Withholding Tax: Phila. experiment in interviewing  
various types of people concerning attitude  
toward 8/1/42 556: 13

Rum1/(Beardsley) Plan - Paul discusses possible  
Trans. attitude toward, with HMLJr at 9:30  
meeting 8/3/42 41

Tax-exempt Securities: LaGuardia testimony  
and Taft attitude discussed in Paul memo  
8/4/42 225

Revenue Revision

557

Withholding Tax:

Additional business machinery outlined

in letter to WPB 8/5/42

557: 38

Bur. of Int. Rev. report on effect of

withholding tax on payroll allotment plans

for bonds 8/6/42

187

Revenue Revision

Ruml, Beardsley: Suggests that he discuss plan 558  
with HMJr. 8/7/42 558: 42

Revenue Revision

Collection at Source: Helvering's position

8/21/42

560

560: 53

Spending Tax: Proposal for 8/22/42

140

c) Paul memo to Rosenman: Helvering's position  
clear - FDR may incl. TP in message or statement  
8/24/42 561: 9

## Revenue Revision

Conf.; presents: HAJr, Sullivan, Bleugh, Gaston,  
Haas, ~~EM~~ E.M. Bernstein, Murphy, and Kuha

8/24/42

561: 17

- a) Expenditure rationing vs. rationing  
of money discussed
- b) Spendings tax discussed by Bleugh 18
- c) Sullivan raises points: Will expenditures  
tax proposal give impetus to present  
drive for sales tax? 32
- d) Gilbert (OPA), Nathan (WFB), Cohn  
(Budget), Eccles, Hansen, etc., to  
be consulted 33,46
  - 1) Conf., 8 P.M., 8/24/42 47
    - a) Suggested plan for spendings  
tax 95

Revenue Revision

Conf.; presents: HMJr, Gaston, White, Paul, Blough<sup>562</sup>  
Stewart, and Haas 8/25/42 562: 1  
a) Memo for FDR discussed (see page 13)

Spending Tax: Luncheon with Senator George to  
discuss; present: HMJr, Paul, and Blough  
8/27/42 562: 15

Advertising (outdoor) - taxation of: Blough memo  
8/27/42 351

Revenue Revision

Consumer Spendings: Proposal for tax on -  
Tax Research memo 8/28/42

563

563: 57

a) Questions on problem of  
excess consumer expenditures  
to be worked up

66

Swollen Profits of U.S. Corporations: White memo  
8/28/42

162

Revenue Revision

Conf.; present: HMJr, Haas, Paul, Friedman,  
Sheup, Blough, Graves, Kuhn, White, Vinor,  
Sullivan, and Gaston 8/31/42

564

564: 77

a) Spendings tax discussed

1) Paul's statement before  
Senate Finance Com. in  
Exec. Session

94

Rural plan discussed by Paul over Mutual Network  
8/31/42

107

and Shoup 9/1/42

565: 1,74,

138 163

a) Paul's statement before Senate

Finance Com. discussed (see page 61, 203)

b) Conf. with Fed. Res. reported by

HMJr

74

c) Spending tax proposal again discussed 121

d) Fed. Res. reaction to "If tax on

expenditures is to be 5- or 10%,

should it be refundable or not refundable"

discussed

138

e) Paul opposed to 10%; HMJr irked

153,

163

1) "Paul, in last analysis, must  
carry ball" - HMJr decides

179

## 2 Revenue Revision

- f) Shoup: "5% with non-refundable feature" 565: 183
- g) HMJr: "Separate credit for those buying non-interest-bearing Treas. securities" 185
- h) Sullivan: "Eliminate 5% withholding of income tax and introduce 10% spendings tax to be deducted by return" 187
- i) FDR decides against stand on inflation; Paulk will not, therefore, change from 5- to 10%; problem too big to cover by taxation alone 193
  - 1) HMJr disapproves of FDR's "weakness" 195

Revisions Revision (For H.M. Frischman, see St. by H.M. Fr.)  
 Paul statement before Senate Finance Com. in 566  
 Exec. Session 9/4/42 566: 279,  
 Walsh (Sen. Mass.) statement on plan 566:181 310  
 Press comment on ~~Texas~~ plan for ~~spending~~ tax  
 9/4/42 312  
 FDR's message: Tax portion as revised by Paul  
 and Blough 9/4/42 316

Consumer spending - Frischman memo 9/6/42 567: 36

Congressional attitude reported unfavorable by  
 George 9/7/42 567: 39

1) Letter re. ch was not sent to George : 40

2) Letter - (not sent) to George 569: 296

Revenue Revision

FDR's brief mention of tax situation discussed .

567

by HMJr and Walter Stewart 9/8/42 567: 205-A

## Revenue Revision

Treas. attitude on (1) reduction of exemption ~~567~~ 7  
\$1000 if not associated with spendings plan,  
and (2) sales tax discussed at 9:30 meeting  
9/8/42 567: 63

Spendings Tax (See also Book 566): Rejected by  
Senate Com. 9/8/42 127

a) George plan described by Paul 128

b) ~~Review of Com. action 11/9/42~~ 567: 249

c) Luncheon meeting with Senators George, Barkley,  
and Brown; Congressman Doughton; Gaston,  
Paul, and Blough 9/9/42 ~~XX~~ 244

1) Blough memo 9/10/42 - - - - 568: 29

d) ~~Warren~~ memo on possible publicity : 30

# Revenue Revision

Josephus Daniels article in "Raleigh (N.C.) News  
and Observer" to be inserted in Congressional  
Record 9/10/42 568: 9,154

a) HMJr thanks Daniels 26

Ruml Plan: Byrd tells HMJr subcom. records

only 3 votes in favor 9/11/42 104,200

Mrs. FDR--Treas. corres. concerning tax provisions  
referring to divorced wife and alimony

9/11/42 146

Depletion (intangible drilling expense) discussed  
by Paul with Treas. group 9/11/42 203

b) Report on insulation in C.R. 9/15/42 569.

c) Daniels sent a copy 9/15/42 572:40 9/14/42 570:240

Revenue Revision

~~Financing~~  
~~Tax Savings~~ <sup>Financing</sup> ~~and~~

~~Carroll, present~~ <sup>Financing</sup> ~~and~~ Jr, Belf, Gaston, Graves,

569

Kuhn, White, Paul, Haas, Odegard, and

Blough 9/14/42

569: 5

- a) 10% refund of spendings tax or  
10% refund on income tax: possible  
difference discussed

- b) Spendings tax failure may cost Treas.  
to substitute Blough plan for additional  
tax and compulsory lendings plan 14

1) For plan, see page 37

Victory Fund Com. to assist in distribution of

Tax Savings Notes 9/14/42

53

- a) Burgess expression of opinion concerning 55

- b) Copy of circular sent to FDR, Wallace,  
and Cabinet 9/14/42

56

2 Revenue Revision

FDR, HMJr, and Paul confer 9/14/42

Carey (CIO) will pay tribute to HMJr

on Town Hall of the Air ~~XXXXXX~~

by way of answer to criticism by

Electrical Workers Union 9/14/42

569

569: 82

99

Charitable contributions under supertax

limiting to \$25,000 individual incomes -

Percy S. Straus--FDR corres. 9/15/42

193

Rev. Bill of 1942: Estimated yield -

Paul memo 9/15/42

293

Revenue Revision

570

Spending Tax:

FDR asks about plan for purchase of stamps  
at Post Office, higher tax to be paid  
on each \$600 for purchase of commodities

9/17/42

570: 93

~~XXXX~~

Rural Plan - report for Mrs. FDR

9/19/42

236

## Revenue Revision

Embassies: White House--Treas.-State corres.  
concerning taxing of 9/21/42  
a) Hull-HMJr conv.

571  
571: 45  
201

1942 Bill: Chart showing comparative revenue  
from House, Senate, and Treas. proposals  
9/23/42

268

## Revenue Revision

|                                                                                                                                                     |                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Hazelett, C. W.: Incentive taxation plan<br>discussed in Blough memo 9/25/42                                                                        | 572<br>572: 30 |
| a) Letter from HMJr to Hazelett                                                                                                                     | 31             |
| b) Copy of plan as presented to<br>Senate Finance Com.                                                                                              | 34             |
| Depletion allowance accorded natural resource<br>industries: Trees. Letter to WPB explaining<br>reasons for Treasury's wish to eliminate<br>9/25/42 | 36             |
| CIO program discussed at luncheon conf.<br>9/28/42                                                                                                  | 183            |
| a) Sales tax and Victory tax opposed                                                                                                                |                |
| Servicemen's Dependents Allowance Act:<br>Taxation discussed in Sullivan memo<br>9/28/42                                                            | 233            |

Revenue Revision

Fed.-state-local relationships to be reviewed

by Treas. and Budget

9/30/42

573

573: 186

## Revenue Revision

FDR's communications with the Congress or  
its committees for consideration of tax  
bill transmitted to White House and then  
withdrawn 10/1/42

574

574: 75

Ruml Plan: ~~XXXX~~ Sen. George, at luncheon  
of Natl. Retail Dry Goods Assn., predicts  
full and sympathetic consideration  
10/1/42

107

Spending Tax: Senators Lee and O'Mahoney  
and Congressman Gere express interest in  
10/1/42

108

Joint Com. of Taxation: Direct access to  
Bur. of Int. Rev. proposed by HMJr 10/2/42  
a) Paul memo 10/2/42

200

218

Revenue Revision

574

Donald Nelson apologizes for testimony before  
Senate Finance Com. on WPB's point of view  
regarding effect of taxation on production  
of strategic and critical metals

10/2/42

574: 234

Fed. tax returns in Kentucky in 1864 and  
N.Y. in 1867 discussed in Treas. corres.

10/2/42

244

**Revenue Revision**

**Income and excess profits taxes by Fed. Res. 575**

**Districts for June and Sept., 1942, compared**

**10/5/42**

**575: 99**

Revenue Revision

Excise Taxes: Foreign diplomatic reps. -  
situation discussed at group meeting  
10/7/42

576

576: 77

Estate Tax: U.S., U.K., and Canada - chart  
showing effective rates 10/7/42

93

Revenue Revision

Rev. Act of 1942: Congressional proceedings 577  
on continuing exemptions - Congressional  
Record, Oct. 8, 1942 577: 31

Revenue Revision

578

FDR tells HMJr House does not want Senate to  
hurry bill - if possible to delay it until  
after election 10/11/42

578: 69-B

FDR asked by HMJr to support Treasury in a  
speech or interview 10/11/42

69-C

# Revenue Revision

## Taxation of State and Local Bonds:

578

HMJr thanks Brown (Senator, Mich.)

for support 10/10/42

578: 30

" Barkley

33

" LaFollette

34

Josephus Daniels comment

10/13/42

154

Rev. Act of 1942: Draft of statement by FDR  
on Sec. 512 authorizing Joint Com. on  
Taxation to secure info. directly from  
Bur. of Int. Rev. transmitted by HMJr  
10/12/42

100

Revenue Revision.

Rev. Act of 1942: FDR states at Cabinet he  
neither understood it nor did he think  
the Treas. did; because of lack of time,  
forced to sign without reading

10/22/42

579

579: 117

Revenue Revision

For renegotiation of contracts, see Procurement Div.

581

Revenue Revision

N.Y.C. need for tabulation machines in conn. 582  
with withholding tax discussed in LaGuardia-Treas.  
corres. 11/7/42 582: 129

5) Macx memo 585: 216  
Doughton's attitude toward Treas. discussed  
by 9/30 group 11/9/42 189

6) Prof. Rating Cert. sent LaGuardia 11/17/42  
585: 200

# Revenue Revision

See also Inflation .

Conf.; present: ~~KKKK~~ HMJr, Paul, Sullivan,  
and Blough 11/19/42

a) Byrnes' attitude discussed

b) Next move by Treas. on \$25,000  
salary limitation and tax plans  
discussed

"Your New Income Tax": Pamphlet sent to  
HMJr for approval 11/19/42

588

586: 164

244

Revenue Revision

Ruml Plan and methods of refuting it discussed 589  
by Treas. group 11/25/42 589: 51

Program for 1943 covering compulsory lending  
Program, spendings tax on individuals,  
etc.: First draft sent to HMJr by Paul  
11/25/42 77

Gifts to philanthropic ~~institutions~~ institutions:  
Mrs. FDR provided with income tax regulations  
governing 11/25/42 90