

Revenue Revision

590

Ben Cohen memo - "Tentative tax and savings
program for 1943" : See Inflation

Revenue Revision

Corporate profits after taxes only 5% lower 591

in first 9 mos. of 1942 than in first 9 mos.

of 1941

11/30/42

591: 49

Revenue Revision		
See also Social Security Tax		592
Conf.; present: H.M.Jr, Gaston, White, Paul,		
Sullivan, Haas, Blough, Helvering, Atkeson,		
Schoonenman, Mooney, and Mager	12/2/42	592: 96
a) Entire future program reviewed		
Individual income tax problem - payment of:		
Blough memo	12/2/42	128
Charities and taxes - relationship between:		
To be discussed by group outlined in		
Paul memo	12/2/42	142
Doughton statement on coop. between Treas.		
and Congress read to H.M.Jr for approval		
12/2/42		224
a) Discussion of statement by		
H.M.Jr and Sullivan		228

2 Revenue Revision

Extension of time for filing 1942/ tax returns - corporation

Surrey and Paul memos on

12/3/42

592: 275

276

Revenue Revision

1942 Rev. Act: J.K. Lasser answers questions ⁵⁹³
over Blue Network broadcast 12/4/42 593: 42

a) Pension Fund taxation discussed

1 Victory Tax for retired employees
discussed in LaGuardia-Treas. corres.
12/4/42 59,61

CIO to discuss tax program with "Treas."
12/4/42 62

of some growth to C.I.O. in Pa's meeting 594:211
"Your New Income Tax": State Govs. asked to
assist in distribution 12/5/42 145

a) Report on Distribution 596:222
Tax program in connection with compulsory lending
discussed by HM Jr, Bell, Paul, Graves,
White, Sullivan, Blough, Gaston, and Murphy

- 12/6/42 *document group 12/9/42 595:41* 158

See also Paul memo BK 596: 113

Revenue Revision

HMJr's proposed statement: "Treas. has not ⁵⁹⁴
decided on any/~~tax~~ recommendations for presentation
to Congress; Treas. is consulting other
Govt. agencies on curbing inflation"

12/7/42

594: 58,61

- a) War Savings Administrators and
Victory Fund Chairmen informed
of release 12/7/42

75

Revenue Revision

School Teachers/ ~~To~~ conduct night classes
on income taxes suggested by HMJr
to Sullivan, Gaston, and Odegard

595

12/9/42

595: 49

~~Atty. Gen., at Cabinet meeting, "blocked"~~
by HMJr in handling of future tax
legislation 12/9/42

~~595: 288~~

282

Tax program as discussed by Gilbert (OPA),
Cohen, Hansen, Colm, Harold Smith,
Stark, ~~Sitney~~, and Helvering

12/10/42

286

b) Stand w/ 12/15/42 596:171

out

1) Odegard memo : 175
2) memo to HMJr : 213

2) Publicity conf. : present # name, Sullivan,
Hickory, Cannon, Mayer, Alleged, Kuhn, Gordon,
Linneman
12/16/42 597:14

3) School teachers not to be used - see
memo : 15

Revenue Revision

596

See Inflation

Victory Tax Steps involved in complying with -

Paul memo 12/15/42 596 282

Recruiting of employees for Int. Rev. Bur. -

Sullivan report 12/15/42 235

Revenue Revision

507

See Budget Message

Revenue Revision

Tax Legislation: Paul study of "constitutional
and legal basis for Treas. suggestions
to Congress on tax legislation"
12/21/42

598

598: 71

Supplement A of Int. Rev. Code amended by
Sec. 228 of 1942 Rev. Acts: ~~XXXXXXXXXX~~ ^{Base period} of
base period applicable in case of acquiring
corps. - Sen. George-MJr corres. 12/22/42 188

Joint Com. on Taxation: Legislation enabling
Com. to circumvent head of Dept. by
securing info. from subordinate bureau, etc. -
~~IX/XXXXXX~~ Barkley criticism of
12/22/42

194

Revenue Revision

Victory Tax: Complaints and other comments
outlined by Mrs. Forbush and Gaston

12/29/42

12/30/42

599

599: 194,195,
214

600: 75

Revenue Revision

Fed.-State-Local Fiscal Relations: Major conclusions
and recommendations of Com. on Intergovernmental
Fiscal Relations 12/31/42

600: 108

600

Revenue Revision

See also Budget Message.

Victory Tax explained in Sullivan broadcast

1/3/43

601

601: 109

Revenue Revision

Forgiveness of taxes for widow of soldier or sailor,
killed in action: HMJR asks for plan for

1/8/43

602: 103,

a) see Sullivan memo 1/11/43, 603: 16, 17

165

Forgiveness to any member of armed forces for
net income tax exceeding one-third of his
pay: HMJR asks Paul to consider

1/9/43

165

see Sullivan memo 1/12/43, 603: 20

b) Sullivan & Paul asked for a plan 2/10/43, 607: 300

Revenue Revision

Budget Message tax proposals cause Paul to confer
with Doughton, George, Carlson (sponsor of
Ruml plan), John Hanes, etc., Harold Smith, etc.

1/11/43

603: 5

a) Discussion of

- 1) Harold ~~XXXXXXXX~~ Groves' report:
"Intergovernmental Fiscal Relations"
- 2) Ruml plan
- 3) Compulsory savings
- 4) Doughton-George-Byrnes conf. with
FDR
- 5) 1942 forgiveness (Treas. plan)
to include big incomes
- 6) FDR-George talk on HMJr's protest
- 7) \$25,000 limitation on income

2

Revenue Revision

"Intergovernmental Fiscal Relations" -

603

Groves report: Bell asks George and

Doughton to consider publishing as

Congressional document 1/11/43

603: 12,14

Revenue Revision

604

Pay-as-you-go plan, rate increases in exemptions
for 1943 and 1944, and compulsory lending plan
discussed by HMJr, Paul, and Bell

1/14/43

604: 17

Speeches: Decision to forbid in future
considered grave error by Paul

1/14/43

25

Theatre Tickets: Tax removal for men in
Merchant Marine discussed in Mrs. FDR--Treas.
corres.

1/16/43

116

Revenue Revision

Internal Rev. Bur. publicity on income tax
obligations - Sullivan memo 2/1/43

606

606: 3

Revenue Revision

607

See also Statements by HMJr

Pay-as-you-go Plan: Smith (Budget Bur.) interview

- a) Violent reaction of House Ways and Means
Com. discussed in Gaston memo 2/8/43 607: 28
- b) Smith notes used in press interview
accompanied by memo 29,30
- c) McIntyre (Marvin H.) discusses with HMJr
2/9/43 141
- d) Smith's letter to Doughton 2/9/43 146
- e) Proposed letter from FDR to Doughton
2/9/43 155
- f) McIntyre and HMJr discuss FDR's reaction
2/10/43 219
 - 1) HMJr explains to Bell and Gaston 222
 - 2) HMJr-Paul conv. 224

Revenue Revision

607

(Amn. Institute of Accountants

(Controllers Institute of America

Discuss with Treas. policy in granting
extensions of time for filing 1942 returns -

Sullivan memo

2/9/43

607: 177

Revenue Revision

Paul memos covering confs. during HMJR's illness

608

2/11/43

608: 131

- a) With Byrnes and Ben Cohen; Eccles; Vandenberg; House Ways and Means Com.; Sen. Finance Com.; etc.

Runl Plan: Treas. outlines defects for FDR

2/11/43

160

Conf.; present: HMJR, Gaston, Sullivan, Blough, White, and Paul

2/12/43

272

- a) Stam's testimony discussed: Collection of first two 1942 instalments, pay-as-you-go July 1, decision of last 2 instalments for 1942 to be decided later

- 1) Cohen's reaction

Revenue Revision

609

\$25,000 Salary Limitation:

Resumé of communications between Treas. and

Byrnes - Paul memo 2/15/43 609: 88

FDR's letter to Doughton 2/17/43 342

Suml Plan! *disc. by Dr. Young 2/15/43* 610: 1,27

"Doughton sells Treas. down river" - Gaston
memo 2/16/43 235

McKellar (Sen., Tenn.)--Treas. corres.
2/17/43 335

Erie Railroad:

Cyrus S. Eaton describes present refunding
as a "new tax loophole" 2/16/43 236

6) Byrnes - Hrn Jr Gov. 2/18/43

610:15,23

Revenue Revision

Pensions of School Teachers (N.Y.C.) discussed.
in corres. with Mrs. FDR and Treas.

\$10

2/18/43

610: 61

Pay-as-you-go Plans: Committee voting reported
by Cooper to Paul

2/20/43

366

2/22/43

611: 82

a) Long plan disc. by Paul at 9:30 meeting
2/23/43

611: 115

Revenue Revision

Forgiveness plan resembling that of Congressman
Robertson's reviewed in Paul memo
2/27/43

612

612: 191

Ruml Plan: Copies of Paul speech in Brooklyn
giving Treas. point of view to be sent to
Cabinet officers 2/27/43

192,193

Broadcast by Sullivan, Congressman Knutson
(member of House Ways and Means Com.),
and Senator Vandenberg (ranking Republican
member of Sen. Finance Com.) 2/27/43

198

Revenue Revision

613

Pay-as-you-go Taxation: Paul speech delivered before Natl. Council of Jewish Women at Academy of Music, Brooklyn, N.Y.

613: 34

a) Not good enough to send to Cabinet members, etc. 3/1/43

33

Ruml's counsel tells Sullivan ^{b) up 50% though he said Paul's speech} Ruml will make statement urging taxpayers to file on March 15 3/2/43

616: 90

March 15

3/2/43

(issue groups, 100 layout and effect of)

195

Salaries of \$67,000 and over, and effect of Ruml plan: Memo prepared for FDR

3/4/43

(etc.)

274,

a) FOR - Paul conv. 3/11/43 615: 295

286,287

1943 bill - House Ways and Means Subcom. completes / Paul memo 3/5/43

3/5/43

347

347

Revenue Revision

614

House Ways and Means Com. meets in Exec. Session
excluding Treas. staff and turns down . . .
Carlson bill and Disney plan

3/8/43

614: 284

Revenue Revision

Ruml Plan: Resume' of 3/9/43 {615: 98
: Guffey (Sen., Pa.) will support {616: 43
Treas. stand against 3/11/43 294

615

Revenue Revision

616

Ruml Plan:

FDR opposes at press conf. 3/12/43 616: 24,33

a) HMJr's supporting memo 3/13/43 112

b) *Blough - HMJR Com. on plan to wh. Ruml plan* 616: 141

Withholding Tax: History of Treas. support ~~for~~

reviewed by Blough and HMJr 3/13/43 72, 76

a) Ruml position reviewed 76

HMJr and Blough confer with House Ways and Means Com., Democratic Leader McCormack, and Speaker Rayburn 3/15/43

154

~~XXXXXXXXXXXXXXXXXXXX~~

XIII

~~XXXXXXXXXXXXXXXXXXXX~~

- b) ~~Boughton~~ plan, Roberts plan, Vays + means
Gen. plan 616:306
- c) ~~KOK~~ Wealthy men's statements opposing
forgiveness: Paul does not think
feasible 3/16/43: Bk. 616, p. 315
: Odegard does not
think feasible 3/16/43: Bk. 616, p. 316

Revenue Revision		617
For Ruml law record see Ruml, Beardsley		
Conf. on \$25,000 salary limitation, debt		
limitation, extension of Stab. Fund,		
and TX Administration tax plan,		
present: HMJr, Bell, Paul, White, Thompson,		
Haas, and Blough	3/17/43	617: 21
a) Ben Cohen's attitude toward		
appearing on Hill, ^{in passing salary limitation} described		
by Paul		23
b) Plan to oppose the Ruml plan discussed		26
1) HMJr plans letter to FDR		
c) Byrnes-HMJr tax plan		43
Legal authority to furnish info. on amt. of		
taxes owed by individual, etc., to		
House Com. on Ways and Means or Joint Com.		
discussed in Paul memo	3/17/43	71,151

* 1) H.M. Jr-Cohen conv.

617: 28

Revenue Revision

Ruml Plant. New York Times editorials (see also Bic 622) 18

Viner's letter to New York Times opposing

3/20/43

{ 618: 24, 26,
27
621: 251

Galling poll - memo on

619: 116

Furand (Cong., R. D.) letter to members of Congress 2/24/43

619: 121

Doughton congratulated by Hoover in speech
opposing 3/26/43

619: 244

Revenue Revision

619

Intergovernmental Fiscal Relations: Report of
Committee - Paul-Sullivan-Caston-Blough

memo on progress 3/24/43 619: 97

a) Copy of report sent to FDR
3/26/43 311

b) Report ~~on~~ by H W Jc - Blough 3/29/43
620: 91

c) Copies to Governors, Senate Finance Com., House

Ways & Means Com. : 107
d) Copy to the Finance Com. 621: 263

(new)
E) Publicity for 621: 256
+1 Copy to Eccles - to be sent. of program 622: 51

f) FDR's letter concerning $\Delta/9/43$ 624:63

g) FDR gives lecture board set $\Delta/15/43$ 625:266

Revenue Revision

620

Ruml Plan:

Cartoon 3/27/43 620: 70.

Congressman Johnson ~~fd~~ suggests strategy

of opposition 3/29/43

199,201

Revenue I. vision

Carlson Bill (incorporating Rural Plan):

Questions and answers distributed at
Republican conf. 3/30/43

621

621: 102

Revenue Revision

622: I ⁶²²

Doughton-HM Jr conv. 4/1/43

a) "House leadership gave no support" -
Doughton

b) Doubt as to next step

c) "FDR much pleased" - HM Jr tells Doughton 14

Commendatory remarks of Treas. officials
discussed in Paul memo 4/2/43 100

Review Revision : Rural Plan : N.Y. Times Editorial 822
N.Y. Times

Proposed letter on pay-as-you-go taxation
4/3/43 622: 136,140

a) Paul memo opposing 4/5/43 303

Frank, Stone, letter 4/13/43 625: 35

a) Sulzberger reply 628: 186

Revenue Revision

Income and excess profits taxes by Fed. Res. Districts,
March 1942 and March 1943

4/7/43

623: 231

623

Revenue Revision

Jurisdiction by Treas. over Taxes: FDR's apparent decision not to invade discussed by HMJr and Paul	4/9/43	624: 4	624
Doughton-HMJr conv.	4/9/43	17,31	
a) McCormack's statements regretted			
Rayburn-HMJr conv.	4/9/43	20	
Doughton plan to introduce simple withholding tax reported to HMJr	4/9/43	36	
Tactics (future) discussed by HMJr, Paul, Surrey, Blough, Congressmen Rayburn, McCormack, Doughton, and Cooper	4/10/43	142	
\$25,000 Salary Limitation: Revocation in rider of Public Debt Act of 1943 presented by FDR	4/11/43	220	

Revenue Revision

626

Compromise plan explained to HMJr by Surrey

4/17/43

626: 151

Pay-as-you-go Plan: Administrative set-up
discussed by Norman Cann (Bur. of Int. Rev.),
HMJr, and Surrey

4/17/43

199

Revenue Revision

628

Rayburn-HM Jr conv. 4/22/43

628: 43

a) Doughton Plan No. 1 to be introduced

1) FDR. informed

2) Voted out by Ways and Means Com.

4/24/43

229

Revenue Revision

629

See Plant Expansion: Renegotiation of Contracts

Pay-as-you-go Proposals: ~~XXXXXXXXXX~~ Forms and
quantities thereof needed - Helvering memo

4/30/43

629: 167

Revenue Revision

630

1 Tax-exempt Securities: ~~Maximum~~ ^{Part of N.Y.} Authority
case discussed at 9:30 meeting 5/1/43 630: 5

Withholding Tax: Physical equipment in Bur. of
Int. Rev. discussed by Sullivan at 9:30
meeting 5/1/43 7

Compulsory Savings: See also Financing, Govt.; WSB
Paul's memo on conf. with Byrnes Speaks HMJr;
discussion by HMJr, Bell, Haas, Paul, Blough,
and Sullivan 5/1/43 {Paul} 9

a) HMJr considers that he ^{Paul} overstepped
his authority

b) "Patriotic stimulation" lacking in
compulsory savings - Sullivan 20

c) Second revenue bill in 1943 -
nothing to be done on present bill in
Senate to jeopardize this 24

e) Speech as inserted in Cong. Record
5/5/43 632:100

d) ~~Speech~~ ^{Gunge (Senator)} given maximum on #17 billion
2nd Harbor Bill 5/5/43 630:146

e) Gunge (Senator), in Chamber of Commerce speech,
opposes compulsory savings 5/5/43 631:177

1) Wider mass. publicity against
taxes 5/6/43 632:30

f) Brown, S. Douglas (Princeton Univ.) advocates
Comp. Savings 5/5/43 631:224

Rev. Rev.

630

✓ Compulsory Savings: Wash. " need revised by
2nd - "Warren Comm" 5/16/43 633:50

Revenue Revision

630

1943 Act: FDR's assistance in House enlisted

5/1/43

630: 52

a) Memo for FDR

54

b) Treas. announcement of complete support for House bill

58

b) Action - answers prep. by Paul for FDR 630:1

Revenue Revision

631

Rev. Act of 1943:

Progress of bill discussed by HMJr, Paul,
Blough, and Surrey 5/4/43

631: 1

a) Doughton-HMJr conv.

2,171

b) Rayburn-HMJr conv.

7

c) McCormack-HMJr "

43

Carlson-Ruml bill rejected, 206-202
5/4/43

70

George (Senator)--Paul discussion on
procedure in Senate 5/5/43

200

5/10/43

632: 220,
222

Revenue Revision

Intergovernmental Fiscal Relations, Com. on: 632
FDR thanks HMJr for report 5/6/43 632: 95
FDR asked to contact Hill; otherwise Rual plan
may be voted out 5/7/43 124

- a) FDR contacts Ginnally; case do no more 5/12/43
633: 22
- b) Byrnes reports, Douglas's phone call
for guidance 5/11/43 634: 85
1) D. - HM Jr ans. : 96

Revenue Revision

Clark (Senator, Mo.) criticism of Treas. personnel	634
<i>Run/Pl</i> lobbying on floor of Senate 5/15/43	634: 57
Veto of revenue bill discussed by HMJr, Bell, Paul, Sullivan, and Gaston 5/17/43	103
a) Byrnes reports Doughton's telephone call for guidance	88
b) Doughton-HMJr conv.	96,106
1) FDR-Byrnes-HMJr-Paul talk on strategy reported	106
a) Early-HMJr conv. on publicity	109
b) Letters to George and Doughton from FDR	112,115
c) Byrnes-HMJr conv. 5/18/43	217
1) FDR's intervention lauded	
d) Paul's resumé of confs. with Cohen, FDR, Byrnes, etc. 5/18/43	231
<i>and</i> e) Doughton - HMJr conv. 5/19/43	635: 3

f) Rayburn - Home Sr conv. 5/19/63 635:29

g) Connelly - LaFollette - Byrd Revoked 5/19/63 635:51

Revenue Revision

- Soldiers' and sailors' relief under House and Senate
pay-as-you-go bills outlined by Paul 635
5/19/43 635: 55
- FDR's discussion of situation at Cabinet
reported by Bell 5/21/43 137
- FDR-Paul-Bell discussion reported to HMJr
by Paul 5/22/43 176

Revenue Revision

636

Situation reviewed by Paul for HMJr in N.Y.

5/24/43

636: 10

a) Convs. with Cooper

19,27,30,

33

Conf.; present: HMJr, Bell, Gaston, Paul, Sullivan,
White, Thompson, Gamble 5/25/43 158

a) Byrnes-House Com. conf. reported by
Paul

- 1) Byrnes to recommend to FDR that
he accept 60-62% "across-the-
board" forgiveness

2) ~~W~~

Conf.; presents: HMJr, Gaston, Paul, Gaston, Surrey,
and Smith 5/25/43 171

a) Memo for Senate Finance Committee
from FDR as prepared by Fred Smith 180

~~XXXXXXXX~~

* 2) 75% voted by House conferees -
Doughton siding with Republicans
5/25/43 636: 189

a) Explanation by Paul 637: 63

Revenue Revision

Rev. Bill of 1943:

637

Daughten-HMJr conv. on present status
5/26/43

637: 5,12

Byrnes' conf. with FDR discussed by HMJr,
Paul, Blough, and Surrey 5/27/43
a) Resented by HMJr

126

Pearson (Drew) suggest HMJr 5/28/43

638: 5

Revenue Revision

638

Future legislation discussed by HMJr, Paul,

George, and Doughton 5/28/43

638: 1

a) Inflation worries HMJr

639: 165

Rev. Bill of 1943: *b) FDR told of Conf. 6/4/43*

Byrnes describes talk with FDR to HMJr

5/28/43

16

Withholding Tax:

Publicity discussed by Treas. group

5/28/43

39

FDR provided with outline of mechanical

problems and draft of statement in conn.

with probable signing of bill 5/31/43

113

Liquor and Cigarettes: Tax increase in Gt. Br. discussed by FDR and HMJr after Churchill's

talk with FDR 5/28/43

37

Revenue Revision X

639

Rev. Bill of 1943:

Conf.; presents: HML Jr, Paul, Vinson, Doughton,
~~and~~ Cooper, George, and Byrd

6/3/43

639: 111

- a) Cebbing-off period recommended
- b) Retroactive taxation opposed
- c) \$16 bil.: 5 plans ready
- d) Sales tax discussed
- e) Republicans on committees -
possible consultation with
discussed
- f) FDR to be informed 6/4/43

158

Revenue Revision

641

Revenue Bill of 1943:

See also Book 640

Tax Subsidy Draft of proposed FDR message,
sent to Treas. by Gerhard Colm, discussed
in Bell memo 6/12/43

641: 174

Revenue Revision

642

Further legislation discussed at conf.; present:
HMJr, Paul, and Bell; George and Byrd;
Doughton, Cooper, and Disney; Vinson

6/15/43

642: 1,6

a) Dew-Jones report

8

Taxes and voluntary vs. compulsory savings
discussed at conf.; present: HMJr, Bell,
Paul, Sullivan, Haas, Bleugh, Viner, Smith

6/15/43

11, 33

a) Drew Pearson's article discussed
(see page 32 for article)

1) Cohen influencing

b) Proposed tax subsidy message discussed;
HMJr suggests delay in tax part for
2 mos.

12

2 Revenue Revision

c) Rayburn-HMJr conv.	642: 1642
d) FDR memo as drafted by Smith	28
*and e) FDR one-page memo	3841
FDR-HMJr luncheon 6/15/43	39
a) Purchasing power of bond 10 yrs. hence discussed	40
b) Cooperation between Treas. and Byrnes discussed further by HMJr and Paul 6/15/43	51

1) Letter to Byrnes regarding Treas. position to cooperate discussed

(642: 164
643: 28
a) Further conf. of Dir. group, Kaler present
643: 13
1) Incorporated : 16

* Taxes and voluntary vs. compulsory savings
in Canada, England, U.S., etc., discussed
by Treas. group 6/16/43 642: 147

~~a) Letter to Byrnes expressing
Treas. stand discussed 264~~

f) Blough memo on "Compulsory lending"
6/22/43, 644:37

2) Kales opinion

643:33

3) Spending tax - voluntary savings
relationship discussed

643:15

Change (sector) change of attitude (non profits
beg. savings) Disc. in Paul memo 6/25/63

645:34

Revenue Revision

643

Pay-as-you-go Income Tax: ~~INDIVIDUAL~~ Publicity for

6/17/43

643: 61

U.K.-U.S.-Canada tax burden compared -

Paul memo

6/21/43

248

Revenue Revision

640

2 Rev. Bill of 1943:

- e) Drafts of letter to FDR 640: 158, 161, 190, 192, 217
- f) Paul ^{and} reports on conf. with Byrnes 171
 - 1) Cohen draft of message, "Tax and Subsidy Message," reported 171, 244
 - 2) Compulsory savings endorsement included
- g) Letter as sent to FDR through Miss Tully 6/10/43 214
- h) FDR's lack of statement at time of signature discussed by Treas. group 6/10/43 219

* 1)	Gaston's XXXXX opinion on letter	640: 180
2)	Paul's " " "	182
3)	Sullivan's " " "	185
4 2)	White's " " "	194

Revenue Revision

640

Rev. Bill of 1943:

FDR at press conf. advocates compulsory savings
as he announces impending signature
of bill 6/8/43

640: 44,46

- a) HMJr-Bell conv. 6/9/43 101
- b) FDR-HMJr conv. reported
to Bell 6/9/43 110

* FDR's attention called to N.Y. Herald-Tribune
article (6/10/43): "HMJr no longer
Administration's tax policy maker"

6/10/43 141

- a) Gaston-HMJr conv. 6/10/43 141,164
- b) Actual article 169, 154
- c) N.Y. Times article 155
- d) HMJr's own copy of letter to FDR 156

Sullivan acct of conf. with Early 6/11/43 641: 82

V) FDR's acct.
6-12-43
641-173
FDR - HMJr
6-11-43

* FAR corrects impression that he found irregular
savings 6/11/83

641: 1, 22, 25

a) Sullivan acct of conf. with Early

641: 85

Revenue Revision

Spending Tax vs. Sales Tax - Blough memo
6/28/43

645

645: 155

Withholding Tax:

2% ~~XXXX~~ Depository Bonds, 2nd series,
to be issued for banks designated
as depositories, etc. 6/29/43

197,199,
201

Hyde Park not affected
6/30/43

~~228~~ 297

Revenue Revision

646

Doughton-Stam-Paul meeting suggested to HMJr
by Doughton to plan recess program

7/6/43

646: 241

Revenue Revision
See Inflation

647

Revenue Revision

648

Withholding Tax: Likert to check on impact in
Buffalo 7/12/43

648: 22

^{a) Likert - H.M.Jr. conv. program; H.M.Jr. request Buffalo}
Income ~~tax~~ Form to be filed Sept. 15: Discussed
by Sullivan at Treas. conf.

652:157

7/13/43

63

a) Sullivan to check with Smith

64

Discussed by HMJr, Bell, Paul, Smith,
Thompson, Sullivan, Kades, Oppor,
Surrey, Cann, and Mooney; 7/13/43
Although present at 2nd conf.

123,207

a) Copies of forms

147,148,
204,205

b) Helvering also disturbed, HMJr
tells group

207

~~copy~~

~~Notice to Fed. Income Taxpayers~~

~~a) HMJR tells Cann he does not like~~

~~7/28/43: Bk. 652, p. 18~~

~~Publicity man for Int. Rev. discussed~~

~~by Treas. group 7/29/43: 652, p. 159~~

Revenue Revision

648

Income Tax Form to be Filed Sept. 15:
Publicity in two steps advocated by
~~XXX~~ Sullivan and Smith
7/15/43

649: 29

- a) Bur. of Int. Rev.'s attitude
on form explained to HMJr
by Sullivan

32

Notice to Fed. Income Taxpayers

- a) HMJr tells Cann he does not like

~~by group~~ 7/28/43: Bk. 652, p. 18

Publicity man for Int. Rev. discussed
by Treas. group 7/29/43: 652, p. 159

6) Conf.; present: HMJr, Cann, Graves,
Gaston, ~~EMX~~ C.S. Bell, and Smith
7/29/43: 652, p. 181

Revenue Revision

649

Vinson conf. described to Treas. group by Paul

7/15/43 (memo on p. 42)

649: 23

a) Excess profits tax (ft 2 types) discussed

b) Compulsory savings strongly advocated
by Vinson

44

Stan's (Joint Com. on Taxation) request for all
Treas. plans under consideration discussed
by Treas. group 7/20/43

253

a) Paul memo and copy of memo to Stan

7/20/43

326

Withholding Tax: FDR's exemption certificate
sent over for signature 7/20/43

329

a) Treasury's instructions 7/24/43 652:162

b) Richard Gillist (Dept of Commerce) also approached
by Stan 7/21/43 650:86

ms

6) Dr. answer to Starnis request $7/25/43$

658:291

Revenue Revision

650

Conf. present: HMJr, Boll, Gaston, Paul,
Smith, and Kades 7/22/43

650: 109
145,231

a) FDR-HMJr ~~conf~~ in connection
with Vinson-Byrnes interference. FDR
discussed (See also Book 640)

- 1) Crider article in N.Y. Times 25
- 2) Draft of HMJr's letter to FDR 112
- 3) Copy of HMJr's June 10 letter
and FDR's answer 135,136
- 4) HMJr's original draft of letter
to FDR 141
- 5) Draft 1 of Treas. group 137
- 6) " 2 " " " 186
- 7) Smith draft 1 254
- 8) Gaston draft 264,273

many

over

- 9) Smilla Draft II • Gustav Draft II etc. 7/121/43
- 10) Final (Gustav) Draft 112, 115 651: 104,
106, 109
- 11) H m J's Chronological summary of events 651: 145
a) copies of Drafts : 151,
154, 157, 160,
163, 166, 169
- 12) FDR's answer 7/100/43 652: 227

2 Revenue Revision

FDR's attitude toward Treas. and HMJr (Continued) 850

Vinson-HMJr conv. concerning newspaper

stories repeated to Gaston, Paul,

and Kades 8/4/43: Bk. 653, p. 162

- a) Proposed joint statement by
HMJr and Vinson (prepared by
Smith, not shown to Vinson)

8/4/43: 653, p. 181

- b) Reporters' questioning anticipated
by group p. 171

- 1) Smith's memo/ indicates

plans already made p. 183

Revenue Revision

650

Doughton asked to postpone first meeting on
forthcoming tax program until a few days
after opening of 3rd War Loan Drive

7/22/43

650: 210

- a) Doughton's agreement 7/27/43 651:230
- b) "s letter to members of Hays - Bureau
Comm. 8/4/43 653:178

Revenue Revision

651

Vinson, Fred: Vote record ^{In House Com} on ~~tax~~ ^{Per CPA} legislation sought by HJR 7/24/43

651: 1

a) Paul-Tarleau conv. 7/26/43

116

b) ~~change report~~ ^{7/29/43} ~~652-206~~
Withholding Tax For effect on War Bonds
see Financing, Govt.: WSB

Revenue Revision

652

Pension Trusts: 1942 provisions discussed
by HMJr, Paul, Surrey, and Fred E Smith

7/28/43

652: 34

- a) Senator Taft's proposition
reported
- b) Paul memo 44
- c) Excerpts from Kiplinger Tax Letter 46

Revenue Revision		653
\$12 bil. increase in revenue - first draft of program 8/2/43		653: 42
Spending Tax - Blough memo 8/2/43		58
War Anti-Inflation Tax Plan - Blough memo 8/2/43		62
Doughton press release: Draft after conf. with HMJr 8/3/43		89,94
Vinson-Paul conf. described to HMJr 8/3/43		138
"Weak sentiment for additional taxes and strong sentiment for compulsory savings on Hill" prophesied by Vinson		139

Revenue Revision

654

Conf. planned with some of people on Vinson's
committee, Nelson, Forrestal, Patterson, etc.

8/5/43

654: 28,
32

a) Ways of raising money and combatting
inflation discussed

Spending tax plan proposed by Fred Smith
as anti-inflationary - Paul-Blough memo

8/7/43

184

* b) "Dress rehearsal" 8/10/43: Bk. 655, P. 12
1) Agenda " 28

Conf.; present: HMJr, Jesse Jones, Vinson,
Eccles, Cohen, Nelson, Currie, Lloyd
Garrison, and reps. of War, Budget,
Sec. Sec. Bd., Int. Rev., and Treas.
8/10/43 655: 29

Revenue Revision
See also Post-War Planning
Printing of new forms and regulations - paper for: 655
Discussed by Treas. group 8/11/43 655: 90

Publicity man for Int. Rev. Bur. discussed
8/11/43 97

Joint Committee on Taxation: For requests
direct to Bur. of Int. Rev. see discussion
by Treas. group 8/11/43 140

a) Sullivan-George talk at Mayflower
reported to HMJr 8/11/43 177

Withholding Tax: Table showing "How Retirement
and Withholding Deductions Affect Your Pay"
8/11/43 180

1) Conv. reported to Vinson 8/12/43 655: 276

Revenue Revision

Blough, Shoup, Surrey and Paul formulate questions to be taken up at next meeting with other agencies

656

~~with other agencies~~

8/13/43

656: 1

- a) Questions on tax program to be submitted to Congress 3
- b) General questions on ~~XXXXXXXXXX~~ HMJr's tax statement to Congress 10
- c) Sample letter to Vinson 15

Questions (above) discussed by Treas. group and Currie 8/17/43

92

- a) Budget Bur. comment on \$12 bil. tax program presented by Treas. on Aug. 10

{ 8/13/43
 { 8/18/43

173

657: 25

Revenue Revision

Fed. exemption from excise taxes: Termination

recommended by FDR

8/20/43

657: 169

657

Revenue Revision

Railway Labor Executives' Assn. - Paul memo on	659
conf. with 8/25/43	659: 5
CIO attitude ^{Paul conference} reported by Blough and Surrey	
8/26/43 (see Paul memo p. 151)	131
a) Social Security taxes and Wagner bill	
*discussed	135
b) Table showing tax burden under proposed	
merger of individual income tax and	
employee social security tax	150
1) Discussion of	137
117 c) Dismissal Compensations Reuther-Paul conf.	
at request of FDR 8/27/43	207

8/28/43

660: 3

- * 1) Blough memo giving resume ~~OK~~ of Wagner bill 659: 208
- 2) Wagner bill compared with present Soc. Sec. provisions 211

Revenue Revision (K.A. No. 64659)

~~Soc. Sec. - Income Tax integrated plan:
Tax plan with Soc. Sec. plan integrated~~

660

FDR likes and asks HMJr to discuss
with George, Doughton, and himself
before Sept. 14 8/30/43

660: 16

- a) HMJr-Paul-Blough-Surrey reported
to Treas. group 8/31/43
 - 1) Surrey's explanation of plan

82
88

- b) Conf.; present: HMJr, Paul, Gaston,
White, Sullivan, Blough, Haas, and
Surrey 9/1/43: Bk. 661, p. 1

- 1) Paul presents memo covering
4 alternatives (see page 23)
 - a) HMJr not pleased
with any - p. 7

2 Revenue Revision

660

c) Conf. presents HMJr, McNutt, Altmeyer, Maggs, ~~Gaston~~, Paul, and Blough

9/1/43: Bk. 661, p. 25

1) Program as planned to date described

2) Impact on incomes under \$3000 discussed - p. 29

3) Secy. Perkins' attitude toward double program reported to Paul by Maggs

d) Altmeyer's suggestion of "putting a premium on passing the Soc. Sec. part of the program" described to HMJr, Paul, Surrey, Smith, and White by Blough

9/1/43: Bk. 661, p. 57

3 Revenue Revision

d)

1) Paul-Blough attitude on HMJr's own proposal not pleasing to him:
Bk. 661, p. 61

e) FDR's message to Congress -

Gaston to work on proposed draft
9/2/43: Bk. 661, p. 112

f) Conf. 9/2/43: Bk. 661, p. 134

a) List of those present from outside agencies, etc. -
pp. 132 and 134

b) HMJr's ideas on why Soc. Sec. should be a part of the tax program - p. 133

*1) (Over)

- *1) Altneyer points out difficulties of relationship between Soc. Sec. and tax program - p. 151
- 2) Chart showing individual income tax: effective rates for married person without dependents - p. 163
- 3) Chart showing combined individual income and employee payroll taxes: effective rates for married person with 2 dependents - p. 164

4	Revenue Revision	660
	g) Byrnes and Vinson: Paul told to see both if possible 9/3/43	661:218
	h) FDR-Treas. conf.: Material to be used sent to Rosenman for review 9/8/43	<u>662</u> : 300
	i) FDR-Treas. conf. discussed by Rosenman and-HMJr 9/9/43	<u>663</u> : 8
	i) Byrnes - Vinson re grant	: 26
	j) Conf.; present: HMJr, Bell, Paul, White, and Smith, Schwarz, Shaeffer 9/9/43	26
	1) Dow-Jones release on tax conf. 2:05 P.M.	47
	a) Burgess asked to look into source of story from N.Y. end 9/9/43	49

2) Maurice Flynn article sent by FDR to H. M. J. in
for Secret Service inv. → Acc. by Dr. Sprung 9/15/43
664:104

5 Revenue Revision

660

j)

1)

b) ~~Mike~~ Flynn-Shaeffer conv.
reported to Treas. group

663: 54

k) "Treas. to Present FDR's Tax Plan;
Vinson an Adviser Only" - Balto. Sun
article 9/10/43

101

l) Byrnes-Vinson-Treas. conf. planned for
by Treas. group 9/13/43

204

1) Byrnes and Vinson verify time
of conf.

203,205

2) 4 alternative plans again reviewed
by Paul

207

3) Conf. reported to Treas. group
a) Gaston memo read

226,

244

6 Revenue Revision

660

m) FDR to announce at press conf. "Treas. is manager of tax bill"

663: 235

n) FDR-HM Jr-Rosenman-Byrnes-Vinson-Paul-Gaston conf. reviewed in Gaston memo

9/14/43: Bk. 664, p. 22

1) Byrnes seizes lead and reviews plans already discussed with

Treas. for FDR (make H.M.'s reaction a plan for going

o) Reaction of Currie, Eccles, Senator Wagner, etc.: Bk. 664, pp. 26 and 27

8-120

p) Workers' earnings - Labor Dept. memo on: Book 664, p. 80

1) Subj Pres. in - Treas. - Budget correspondence

covering 9/22/43

666: 167

- * a) Mike Flynn article sent by FDR
to HMJr for Secret Service
investigation - discussion by
Treas. group 9/15/43: Bk. 664, p. 104
- 1) *Walt W. J. ... article 664:134*
- 2) FDR's special insurance feature
discussed by Treas. group 9/15/43:
Bk. 664, p. 118

7 Revenue Revision

660

q) JDR conf. with Treas. group, George
and Doughton, Byrnes, Vinson and Rosenman

9/16/43: Ek. 664, p. 150

1) Agenda - p. 154

2) Post-war refund considered
thoroughly impractical by
Doughton

Revenue Revision

Withholding Tax:

660

See also Book 648

Buffalo, N.Y., study on impact to be enlarged:

Discussion by Treas. group 8/30/43 660: 35

Funds for survey discussed by HMJr,

Thompson, Sullivan, and Haas 9/2/43 661: 108

a) Treas. letter to Bur. of Budget

9/2/43

168

1) Copy to Sec. Perkins

170

See also Book 655

Transmission of material through

Office of Under Secy. of Treas. discussed

in Treas. - Stam corres. 9/2/43

661:172

- a) Procedure explained to Helvering and Wenchel, of Int. Rev.

177

- b) Dic. of letter to Starn by Wm Tr, Paul, Gordon, Sullivan, Bondrey 9/1/43

219

- 1) Revised Draft of letter

662:120

:126

- c) Sullivan letter to Senator Gage

:121

- d) Wm Tr

:122

- e) Summary of discussions & exchange of info. to date

:125

(only)

f) Revised letter (p. 206) disc. by Itm Jr, Paul, Carter

Sullivan 9/8/43

662:204

g) Summary of re: treating all that has gone before

9/10/43 663:103

Revenue Revision

Withholding Tax:

Gallup Poll on taxpayers' reaction after

2 mos. 9/1/43

661

661: 77

Revenue Revision

Excise taxes on coffee, tea, cocoa, sugar:

State Dept. asked for opinion on

9/8/43

a) Reply

9/20/43

662

662:325

665:246

Revenue Revision

666

See also Statements by ~~him~~^{him}
Steel Workers (United of America): Paul discusses
tax proposals of Exec. Bd. 9/24/43 666: 316

Revenue Revision

667

~~XXXX~~

Stan (Joint Com. on Taxation) sent Internal
Revenue's comments on plan for simplification
of individual income tax returns

9/25/43

667: 13

Revenue Revision

Social Security-Income Tax Integrated Plan:

667

See also Book 660

FDR-HMJr interview described to Treas. group

9/27/43

667: 32

a) FDR will see George, Doughton,
and Cooper to-morrow

1) Treas. plan prepared for FDR
before interview

43

a) Philip Murray's letter
attached

57

b) Green letter similar
to Murray's suggested
to Houghteling

37

~~xxxxxxxxxxxxxxxxxxxxxxxx~~

b) Conf. with FDR described to Treas.

group by Paul 9/28/43: Bk. 668, p. 5

- * 1) FDR chooses "^{to be with a fund part of which may}~~compulsory saving~~
~~alternative with insurance annuity~~
~~clause~~"; FDR suggests ending
statement with general plea on
behalf of Social Security
- 2) Byrnes and Vinson present; FDR opens
conf. with statement to Doughton and
George "I'm sure you don't want a
Social Security program at this time"
- 3) Houghteling told to explain situation
to Murray and Green: Bk. 668, p. 19

2 Revenue Revision

667

Social Security-Income Tax Integrated Plan:

Refundable portion of program: FDR asked

if this may not be reduced in order to

keep faith with Ann. people told in

Bond drive that adequate response

would prevent Compulsory Savings program

HMJr 9/30/43

668: 114

/ Message to Congress: Draft as given to

Rosenman described to HMJr 10/1/43

669: 1

a) Paul and Blough indicate

disapproval of this draft

by Fred Smith

17

1) Paul thinks Vinson and Byrnes

should be consulted

Drafts Summary of tax program included in - - - - - 96

* Statement 123

* b) McNutt advises omitting sentence "a substantial increase in the payroll taxes, etc."

~~669~~

669: 278

Actual statement	10/4/43	374
Vinson-HMJr conv. after return from the Hill	10/4/43	415
a) Vinson's testimony on Hill to-morrow discussed		

3 Revenue Revision

Social Security-Income Tax Integrated Plan:

At Cabinet meeting Perkins and McNutt

oppose "tying taxes and the Soc. Sec.

program together" 10/1/43

669: 33

667

Revenue Revision

Income and excess profits taxes by Fed. Res.

669

Districts compared for June and Sept., 1943

10/4/43

669: 426

Revenue Revision		670
Congressional opposition to HMJR reported		
10/6/43		670: 61,62
United Press Assn.-Treas. corres. concerning		
off-the-record advance data on tax		
proposals	10/6/43	66
Excess Profits Tax law - administering		
relief provisions of: Helvering memo		
10/6/43		81
Simplification of forms - Smith suggests		
a "Taxpayer test" of difficulties		
10/6/43		85

Revenue Revision

670

Social Security-Income Tax Integrated Plan:

Vinson testimony 10/6/43

670: 64

AFL endorsement of extension of

social insurance program 10/6/43

68

Revenue Revision

672

Commissioner Hannegan's testimony before
House Ways and Means Com. reported in
Gaston memo 11/1/43

672: 98

a) Excess profits tax discussed

Revenue Revision

673

Vineon speech on taxes before Investment

Bankers Assn. in N.Y.C. 11/4/43

673: 16

Sales Tax: Study prepared by Div. of Tax

Research 11/4/43

20

Revenue Revision

675

See also Statements by HMJr

Rebuttal of criticism of Treas. program -

Toul memo 11/11/43

675: 89

a) Discussion by HM Jr. & Dr. Gray 11/23/43

679: 53

Revenue Revision

Blough memo 11/16/43

677: 161 677

- a) "Internal Revenue collections by selected sources, 1933-1944" 162
- b) "Additional taxes recommended by the Treas. in ants. enacted by the Congress during the period 1933-1943" 163

Revenue Revision

1943 Rev. Bill:

678

House Ways and Means report 11/18/43 678: 248

Paul memo: "Reply to contention that reduction
in Govt. expenditures reduces revenue needs
below amt. recommended by the Treas."

11/20/43

285

Revenue Revision

1943 Rev. Bill:

on HMJR's second appearance before House
→ ps. revenue Com.

679

Conf. of Treas. group, 11/23/43

679: 52%
220

- a) Rebuttal of criticism discussed; HMJR dissatisfied with what has been done to date
- b) War Dept. turn-back of \$13 bil. discussed by HMJR and Patterson 11/23/43
- c) Forrester's office and HMJR discuss similar turn-back for Navy
- d) Nathan (Robt.) to be asked to help, if possible
- e) HMJR: "Trying to please too many people fault of last tax bill; if aim is to please only myself, this bill may be better"

56
109
63
69

1) White - Nathan Com. 12/11/43 672:72
of which who

2) The House memo: New Reduction Program - 12/15/43 674:18

2) Rec. of Budgets as per by Dr. Young "127/43

680:109

3) Actual Army & Navy budgetary positions "129/43

681:186

* Has chart on WPA minutes Prod. index -

was expenditure monthly, July 1940 to date : 680:
318

Revenue Revision

679

2 1943 Rev. Bill:

f) Sales tax exemptions discussed 679: 76g) Luncheon conf. with Democratic members
of Finance Com. planned; Vinson
invited

1) Actual conf. 11/24/43

116
238
242h) Lippmann, Lindley, ^{Clepper}/etc., consulted by
Gaston

245 121,

i) Sales tax discussed

221

a) Chart

235

j) Congressional Record digest

248

k) David Lawrence discusses his idea of
tax bill with Gaston 11/26/43

680: 6

l) Paul Wooten (McGraw-Hill publications,
including Business Week, rep.) discusses
tax bill with Gaston 11/28/43

7

Revenue Revision

679

3 ~~XX~~ 1943 Rev. Bill:

N.Y. Times article by Godfrey Nelson

"U.S. Taxation Goal Overtops British"

explained in Blough memo 11/26/43 680: 8

Conf. of Treas. group 11/27/43 109

a) Reduction in estimates of expenditures
from the August summation discussed 1131) ~~HAAS~~ ~~discusses~~ ~~how~~ ~~to~~ ~~present~~
new budget figures to Congress 115a) War taxes to be reiterated
over and overb) \$41 bil. in revenue on a
\$100 bil. budget means
\$9 bil. in taxes -

2) Haas memo, on budget revision: (Over)

"Revised Outlook on Excess Income of
Individuals for the Fiscal Year 1944"-

11/27/43

~~680F~~

680F 153

4 1943 Rev. Bills

For statement by HMJr and discussion thereof
see Book 680: Statements by HMJr

Revenue Revision

680

1943 Rev. Bill: See Book 679

See also Statements by HMJr (Book 680)

1943 Rev. Bill

See also Statements by HMJr, Book 680Congressman McCormack (Mass.) thanked for
defense of HMJr against Congressman

Fish's (N.Y.) uninformed attack 11/29/43 681:171

Senator Byrd (Va.) congratulates HMJr
on testimony 11/30/43 736Conf. of Treas. group 12/1/43; Bk. 682, p. 1

a) White-collar workers-factory

workers: Discrimination in treatment
detected by Congress; HMJr not satisfied
with Paul's statement1) "Swollen incomes" - HMJr regrets
Treas. has not worked out plan
to reacha) Women who earned nothing until
war employment

b) Negro situation in the South
discussed

1943 Rev. Bill

Conf. (Continued)

b) Congressmen's expenses discussed:

Bk. 682, p. 23

c) Discharged soldiers now employed

as expert mechanics, etc., discussed:

682: 26

I
Renegotiation of contract features:

See Post-War Planning, Book 682

Constitutionality of a tax on increases

in individual incomes favored in Paul

memo 12/3/43: Bk. 682, p. 219

a) Mail report for 12/3 comments on:

Bk. 682, p. 226

* Relief for individuals with ^{fixed} incomes -
Blough memos 12/4/43: Bk. 682, pp. 270,273

Revenue Revision

1943 Rev. Bill: See Book 681

682

Sales Tax: N.Y. Times editorial on

12/1/43

682: 46

a) Blough memo

43

Forms: Review of discussed by HBJr and

Sullivan 12/2/43

147,149

a) Harnesgan memo to all officials
showing helpfulness to public 12/8/43

682: 48

Revenue Revision		685
1943 Rev. Bill		
Paul reports on trend of events	12/17/43	685: 7
Possible press conf. discussed by HMJr with Gaston, Paul, Blough, and Smith		
12/20/43		159
a) Shaeffer recommends		168
b) Statement given		182

Revenue Revision

690

Tax Simplification

Conf.; present: HMJr, Gaston, Smith, and Blough

1/4/44

690: 61

a) Blough memo

73

b) Paul memo

79

Revenue Revision

693

~~1943~~

1944 Rev. Bills: Surrey gives resums' of action	-
to date 1/13/44	693: 166
a) Simplification: HMJr anxious to make fight for	167
b) Speeches by Treas. reps. - HMJr opposes for immediate future	168

Revenue Revision

Pre-March 15 publicity - Sullivan memo

1/26/44

696

696: 264

Revenue Revision

697

1943 Rev. Bills: Progress report given to 9:30 group

by Blough

1/28/44

697: 126

a) Paul speeches: Doughton "sick and
tired of them"

131

1943 Rev. Bill

Contracts, Renegotiation of

See also Post-Tar Planning (Contracts, Renegotiation of) in previous books

Lack of progress on the Hill discussed by

Patterson and HMJr 1/31/44 698: 126,154

a) Paul memo on threat of possible
veto 129

b) Paul-HMJr conv. 130

c) Byrnes-HMJr conv. 1/31/44 134

1) Possible veto discussed

Conf.; present: HMJr, Gaston, Paul, White,
Smith, and Sullivan 1/31/44 140

a) Treas. group polled on veto
1/31/44 (x-24202499:47,64) 152

Committee reverses itself - Patterson tells
HMJr 1/31/44 189

Byrnes - H M 30 conv. 2/1/44

699:1

Conf. report H M 30, Bill, Paul, Sweeney, Gotta, Smith, Sullivan,
with 2/1/44

699:47

a) H M 30's advice on veto to FDR discussed

b) Gotta memo re FDR action on 1938 Act -
allowed bill to have law without his approval : 72

Paul proposal draft of FDR statement re emergency
signing of bill 2/2/44

699:303

Revenue Revision

700

1948 Rev. Bill: Vote or Approval

See also Book 698

Discussion by 9:30 group 2/3/44

700: 17

Paul's statement to accompany signature
of bill 2/3/44

57,
114

Byrne's change of opinion, after making Dr.
memo, conveyed to Bill for H on Jr 2/10/44 701: 1

Bill's call attention to setting up Tax Court (instead of
appeal a not an administrative court) as Court to
which contractor can appeal case as grounds
for PDR's reb 2/11/44 701: 25

FDR's attitude toward signing at Cabinet meeting
requested by Bell to H.M.S. 2/16/44 701:194

FDR - H.M.S. conv. 2/16/44 701:265

a) joint resolution to pass excise increases suggested
to FDR

b) Pauli memo to FDR

FDR's comments at Cabinet 2/18/44 702:101

a) new draft used in message

Revenue Rev. Bill

700

1943 Rev. Bill: Veto or Approval

Paul memo covering desirable provisions of bill later

702:186

Internal Revenue Bureau - situation pending
action on bill received in Sullivan memo 2/21/44

:191

Veto message 2/22/44
a) out

703:30

- a) wrongly blamed 704: 1, 99, 105, 112
- b) Paul explanation of participation 729 704: 163
- c) HM Sr = staff aims rto 9, 144 705: 3

Revenue Revision

701

Simplification of Income Tax

Discussed by Doughton and Bell	2/10/44	701: 2
Statement by HMJr	2/12/44	109
Doughton-HMJr conv.	2/13/44	206
Paul-Bell conv. with Doughton outlined in Paul memo	2/14/44	272

Resume memo - Paul 2/21/44 702: 193

Cooperation between staff of Dir. & Joint Com.

Discussed by Dr. Gung 3/1/44 705: 19

and HMJr's visit to Doughton ^{at Gung} reported to Dr. Gung 3/1/44
 a) Conf. in HMJr's office planned. 706: 6

Conf. of ex. group + Int. Res. group ^{3/16/44} 706:156

a) Hm's visit to Bureau discussed : 197

~~7/1/44~~ 707:5

b) Draft of proposal statement after conf. with
Geo. + Slaughter etc. : 18

c) Paul speaks for conf. : 19

Conf. with Senator George ~~disc.~~ + Conf. Slaughter
disc. in Sullivan memo : 22

2 Revenue Review

701

Simplification of Income Tax

Amendment to MTR, Carbon, Subsidies, Social Security
2/1/44 707:136

Bygone - HMIR amf m Co. - Doughton - Dr.
plan 2/1/44 707:158

Bygone - HMIR Dr. plan 2/1/44
707:150

and

Byrnes - Vinson joint of view Dic. by Dr. Young 3/15/44
707:199

a) FDR's ^{Proposed} letter: Dougherty - Ga. - Dr. Young : 206
replied

1) Sullivan memo after talking to Byrnes
& Vinson : 208

b) FDR's letter - as sent to him 3/16/44 708:37

c) ~~FDR's~~ letter to Dougherty & George ^{FDR's} Dic. by Dr. Young
7/10/44 709:20
212

Revenue Revision

705

Rev. Act of 1943: History as prepared by Blough

3/1/44

705: 27

Revenue Revision

Extension of time for filing returns discussed
in Congressman Cochran (Mo.)-Wm. L. Igoe-Treas.
corres. 3/4/44

706

706: 111

Revenue Revision (Distribution Taxation, etc) 707

Post-War Planning: Paul's meetings discussed by
HMJR and Bell 3/8/44 707: 185

a) Memos produced by Blough when
HMJR asked for them 188

b) HMJR - Blough Conv. (Paul about Dept) 3/17/44 708: 20

Double Taxation: treaties with foreign countries
to eliminate or minimize discussed in
Sullivan memo 3/8/44 266

c) 3rd meeting - Blough memo on 3/10/44 708: 222

Revenue Revision

709

Simplification of Income Tax

~~INDEX~~

See also Book 701

Paul's participation discussed by HMJr
and Doughten 3/13/44

709: 100

a) Paul-Congressman Brooks corres.
discussed by HMJr, Bell, Gasten,
Paul, and Sullivan 3/11/44

127

2) Doughten-Sullivan conv. reported

1) Actual letters

: 138

b) Ways and Means Com. meeting reported
by Blough 3/13/44

141

1) Preliminary report on plan

144

c) Ways + Means Com. meeting reported by Blough
2/10/44

710: 18

- 1) Commission Newman introd.
- 2) Bureau article on new forms presented
- 3) Paul - Long. Gross letter again discussed
- 4) Daughton - H m J an v. ^{3/15/44} 710: 85
- d) Hays + Messerslow meeting reported by Blough : 88
 - 1) D's ability reported
 - 2) Summary of plan. : 91
 - a) Dr. group discussion : 160
 - b) Pass where Salt Pic. : 175

Revenue Revision

First refund check ~~is~~ presented to an Air Force

sergt.

3/13/44

709: 147

a) HMJr-Fred Smith conv. concerning

145

709

Revenue Revision

710

Tax-exempt ^(partially) Federal Securities: Bell memo on
taxing income 3/16/44

710: 208

a) H m Jr - Bell talk 3/17/44

711: 1

Revenue Revision

Simplification of Income Tax

711

See also Books 701 and 709

House Ways and Means Com. ~~has~~ meeting

reported by Blough 3/18/44 711: 149

- a) Joint Com. and Treas. differ as to report of income of dependents

Doughton reports on "splendid cooperation of Treas. staff" 3/18/44

152

Conf. of Treas. group with Nunan 3/23/44 713: 83

- a) Press: HMJr may say Blough and Surrey, from Treas., and Atkeson, from Bur., to work with Committee
- b) Discussion of Treas. official to whom Blough is responsible discussed

Revenue Revision

712

Organizations exempt from taxation (labor unions, etc.):

1943 Act - provision for filing annual
statements discussed by Treas. and

Int. Rev. group

3/20/44

712: 41

Revenue Revision

716

Simplification of Tax Program

See also Book 711

Reducing value of \$500 dependent exemption
by amt. of dependent's income: House Ways
and Means Com. meeting reported in Bleugh
news 3/30/44

716: 252,
253

Revenue Revision

717

Income and Excess Profits Taxes by Fed. Res. Districts,
March 1943 and March 1944 ~~4/1/44~~ 4/1/44 717: 1

1944 Rev. Bill/(Simplification): ~~XXXXX~~ House
Ways and Means Com. decides to exclude from
taxation dependents' income if less than \$500
4/1/44

2

Tax-exempt Organizations: Form for reporting
income discussed in Sullivan memo

4/1/44 a) Dic. by H. M. Sr., Sullivan, O'Connell, Hays, Blough ^{7/14-7/19/44}

3

Paul (Randolph) suggested by FDR to make study
on loopholes 4/3/44

41

Incentive Effects of Taxation: Blough memo

on 3rd Interdepartmental meeting 4/4/44

130

" 4/4/44

"

" 4/16/44 120:274

Revenue Revision

~~XXXXXXXXXXXX~~

See Post-War Planning

719

Revenue Revision

721

Principal Provisions of the Rev. Act of 1943

Compared with Prior Law, Treas. Proposals,

House Bill, and Senate Bill¹ - Blough confidential

tabulation 4/14/44

721: 48

Revenue Revision

Ickes' suggestion to take tax situation to the people discussed in White House-Ickes-Treas. corres. 4/17/44 722: 103 722

Tax Court of the U.S.: Justice to rep. Treas. in re renegotiation under Title VII of 1943 Rev. Act 4/17/44 107

Revenue Revision

Cabaret Tax: H.M.Jr strongly favors retention
of 30% tax 4/20/44

723

723: 135

"Increase in earnings of banks and all active
Man. corporations (after taxes) since 1932" -
White memo 4/20/44

141

Revenue Revision

Tax Simplification

724[✓]

Doughton and George thanked for cooperation

4/27/44

724: 231,235

- a) Doughton's attitude toward
Treas. staff - Blough memo

238

b) Doughton's letter (copy to FDR) 5/2/44

c) Dr. reply to Doughton 727:75 726:180

Young, Republican contribution disc. by 9:50 group

5/1/44

727:1A

Revenue Revision

See Post-War Planning

725

Revenue Revision

727

Incentive Taxation: Blough report on 4th ~~INTERDEPARTMENTAL~~

Interdepartmental meeting on

5/4/44

727: 195

Revenue Revision

728

Cabaret Tax Surrey record of situation

~~E/X~~ 5/6/44

728: 120

: H m Sc - Surrey - Blough inv. ⁵ / 8 / 44

729: 72

Revenue Revision

732

Proposed Constitutional amendment to prohibit
Fed. tax rates exceeding 25% - Treas. point
of view contained in House of Rep. statement
by Congressman ~~XXXXXXXXXXXXXXXXXXXX~~ Patman (Texas)

5/17/44

732: 171

Revenue Revision

Tax Avoidance under the Excess Profits Tax

Paul memo

5/19/44

733

733: 165

Revenue Revision

735

For post-war taxation see Post-War Planning

LaGuardia-Trees. corres. concerning taxation
of Fed., State, and city employees living
on fixed retirement allowances 5/25/44

735: 176

Revenue Revision

Simplification Act: Trans. comment to Budget Bur. 736

5/26/44

736: 83

Revenue Revision

Simplification Act: Trans. comment to Budget Bur. 736

5/26/44

736: 83

Revenue Revision

737

Ann. Red Cross workers: Income tax exemptions
discussed in W.H.-Treas. corres.

5/31/44

737: 145

Revenue Revision

Cabaret Tax

738

See also Book 728

Discussion at 9:30 meeting 6/1/44

738: 12206

a) H.M.Jr. gives strict instructions
that the Treas. is not to fight that part of
the amendment ~~relating to the tax~~

empting Service men 6/1/44 738: 14

b) ~~Conference~~ Conference Decision rejected

6/5/44 729: 236

Smage - letter to 6/16/44

740: 115

Revenue Revision

Cabaret Tax

738

See also Book 728

Discussion at 9:30 meeting 6/1/44

738: 12206

- a) HJR. gives strict instructions that the Treas. is not to fight that part of the amendment ~~reducing the tax~~

Langley Service memo 6/1/44 738:14

- b) ~~House Conference~~ Conference Decision rejected

6/5/44 729:236

Smage - letter to 6/1/44

740:115

Revenue Revision

Cabaret Tax

738

See also Book 728

Discussion at 9:30 meeting 6/1/44

738: 12206

a) HMJr. gives strict instructions that the Treas. is not to fight ~~that part of~~ the amendment ~~reducing the tax~~

empting service men 6/1/44 738:14

b) ~~HMJr.~~ Confers: Decision rejected

6/5/44 729:236

Smage - letter to 6/1/44

740:115

Revenue Revision

Refunds Slip now accompanying - Smith memo

6/6/44

740

740: 118

Revenue Revision

· See Post-War Planning: Post-War Taxation

742

Revenue Revision
See Post-War Planning

752

Revenue Revision

Report to Post-War Joint Com. on Int. Rev. Taxation:

Discussion by Blough with 9:30 group

11/22/44

798: 4

- a) Date of repeal of excess profits tax
discussed
- b) "Carry-backs" considered
- c) Social Security rate increase discussed 12

Revenue Revision

Joint Com.-Treas. meetings reviewed for HMJr,
O'Connell, and Gaston by Blough

2/17/45

820
820: 141

Revenue Revision

Congressmen: Deductions for Washington "lodgings"
as result of keeping up 2 residences
discussed by 9:30 group 2/21/45

821

821: 16

Revenue Revision

Eccles' statement on capital gains tax
to curb rising prices of capital values

3/2/45

824: 228

a) Blough memo on 3/15/45 829:145

Revenue Revision

Eccles' statement on capital gains tax
to curb rising prices of capital values

3/2/45

874
824: 228

↳ Blough memo on 3/15/45 829:145

Revenue Revision

Joint Com. "Studies in Post-War Taxation -
Outline of Suggested Tax Changes Effective
in 1945": discussed by HMJr, Blough, etc.

3/17/45

828:18

: Discussion with Joint Com. 3/20/45

in Blough memo 3/20/45

830:101

Joint Com.: "Studies in Post-war taxation -

"Suggestions for speeding up a funds" 834:156

Revenue Revision

Resumé of steps being planned in memo for

Truman 4/16/45

837
38
837: 326

Revolving Funds

See Fed. Farm Bd.

127

Reynolds, Arthur

See Appts. and Resignations

90

Reynolds, Arthur

See Apts. and Resignations

91

Reynolds, Jackson E.

Speech to be made before Am. Bankers' Assn.

discussed with HMJr and Harrison (Fed. Res. Bk.
of N.Y.); HMJr disapproves certain passages;
proposed speech and speech as delivered

attached 10/24/34

2: 122

Reynolds, Robt. (Senator, North Carolina)

~~San Francisco, California~~

Henes and FMJr discuss Reynolds' attitude
toward them 2/6/39

163: 183

Reynolds, Robt. R. (XXXXXXXXXXXX Senator, N.C.)
See Engraving and Printing, Bur. of

554

Reynolds, Robt. B. (Senator, N.C.)
~~of the~~ ~~U.S.~~ ~~Army~~ ~~Military~~
Sec. Secret Service

646

Reynolds, Robt. R. (Senator, N.C.)

See Financing, Govt.: War Savings Bonds

(Payroll Deduction Plan)

678

Reynolds, Robt. R. (Senator, N.C.)
See War Refugee Bd.

746

Rhea, Collino

See Cooper, Jore (Congressman, Tenn.)

397

Rhea, Collene

See Cooper, Jere (Congressman, Tenn.)

826

Rhinebeck (New York) Post Office

HMJr and Simon (Procurement) discuss use of

old stone wall 4/25/38

120: 353

120

Rhinebeck, N.Y., Post Office

121

Peoples tells HMJr stone from old Kip-Beekman House
and various old fence walls is to be used for
for facing building 4/26/38

121: 79 A-B

Rhinebeck, N.Y., Post Office

Dedication of 5/1/39

a) H.H.Jr's remarks

187

187: 12,52
14

Rhinebeck, New York
See Parachutists

551

Rhodesia, Southern

See War Conditions: Lend-Lease

461

Rhonda, Lady

Mrs. Wm. Brown Meloney asks HMJr for special
consideration through Customs 1/11/37 51: 204-207

a) HMJr asks Durning to attend to this 208-209

Richards, John S.

See Deferments, Military

681

Richards, Karl M. (Customs Agency Service)

Report concerning bombing of Calais, and a
trip through the German lines in France,
Belgium, etc. 8/14/40

293

293: 272

Richards, Karl

See Appts. and Resignations

454

Richberg, Donald
See NRA

2

Richmond, Va.

See Self-Help

53

Richmond, Va.

See Financing, Govt.: War Savings Bonds

524

Richmond, Va.

See Glass, Carter

537

Rickey, Branch

HMJr and Chester Davis discuss

9/14/42

5691 3
~~559~~

Rieber, Torkild

509

~~XXXXXXXX~~

See Dies (Martin) Committee

Richter, Winfield

4

AM to suggest to FDR and N.R. investigate Moffett's org.;

FDR agrees, MacIntyre arranged + 1/17/52

III 244

Riefler, Winfield

See League of ~~Nations~~ Nations Financial Committee

41

Riefler, Winfield

For Paris visit, see Stabilization

68

Riefler, Winfield

To be Special Consultant with Treas. 6/15/37 73: 75

Riefler, Winfield W. as adviser of Treas.
Letter of resignation/and acknowledgement

121

4/29/38

121: 266

a) Riefler notes on recent fiscal and
monetary program

270

Riefler, Winfield

See also War Conditions
Returns from meeting of Finance Committee at

Geneva; memo on medium-term credit in U.S.

attached; White ~~MEMO~~ comment 4/10/39 177: 118

Riefler, Winfield
See War Conditions

179

Riefler, Winfield

See War Conditions: Post-War Planning

483

Riegelman, Wm.

See Refugees (Jewish)

688

Part II

Biegner, Gerhart

See Refugees (Jewish)

688

Part II

Riegner, Gerhart

See Refugees (Jewish)

690

Rifles (Enfield)

See War Conditions: Canada

284

Rifles (Enfield)
See War Conditions

238

Rifles

See War Conditions: Canada

337

Rifles

See War Conditions: Canada

342

Rifles

351

See War Conditions: Ordnance

Rifles

See War Conditions: Ordnance

371

Rifles

See War Conditions: Ordnance

373

Rifles (Enfield) for England at time of Dunkirk
See Lend-Lease: Stettinius book

675

Riley, Geo. D. (Washington Times-Herald)

See Scheffer, M. W.

482

Rio de Janeiro Conf.

See Latin America: Brazil

541

Rist, Charles

92

See Stabilization: France

Rist, Charles

93

see Stabilization

Rist, Charles
See Stabilization

102

Rist, Charles

See Stabilization

104

River and Harbor Bill (Omnibus)

See Financing, Govt.: Non-defense Economies

458

RKO

See Foreign Funds Control: Motion Picture Industry ⁵²⁷

RKO

Postmaster Gen. Walker told by White of
investigation of financial status

5/20/42

530

530r 72

RKO

See Foreign Funds Controls Motion Picture Industry

538

RKO Corp.

See Tax Evasion

580

"Road to Victory" (Song)

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

665

Roads, Public
See Unemployment

Roanoke, Va.

See Financing, Govt.: War Savings Bonds

554

Roanoke, Va.

"First Treasury Flag City" See Speeches by H. J. R.

559

a) rises signifying "outdoor advertising" of
10% in methods

560:13

Robbins, W. M. (Vice Pres., General Foods)

611

See Financing, Govt.: War Savings Bonds

Robbins, W. M.

See Appts. and Resignations

633

Robbins, W. M.

Gen. Foods Corp. thanked for his services

5/18/43

634

634 274

Robbins, William Welles

Oliphant discusses qualifications with Bullitt

12/7/38

155: 74

Robert, L. J., (Chip)

HMJr's statement "resignation was voluntary and
under honorable circumstances" 2/16/39 165: 58

Robertson, Nathan

Dinner given by Washington Newspaper Guild
as R. leaves for Harvard Univ.

a) HMJr's notes for impromptu tribute

9/29/44

777: 40

777

Robertson, Nathan

See Taxation: Dewey Criticism of Program

778

Robertson, A. W. (Chmn., Westinghouse Elec. & Mfg. Co.)	
Picture and biographical sketch	489: 113, 114, 123 124
Wage and salary payment plan	489

Robertson, A. W.

See Westinghouse Elec. and Mfg. Co.

536

Robertson, A. Willis (Congressman, Va.)
See Revenue Revision

517

Robertsen, A. Willis (Congressman, Va.)

See Revenue Revision

542

Robertson, Willie (Congressman, Va.)

See Financing, Govt.: War Savings Bonds

567

Robertson, A. W. (Congressman, Va.)

See Financing, Govt.; U.S. Savings Bonds

700

Robertson, A. Willis (Congressman, Va.)

"Look" article: IMJr disclaims any connection
with on part of Treas.

3/28/44

715

715: 116

Robeson, Paul

See Financing, Govt.: Defense Savings Bonds

413

Robeson, Paul

See Financing, Govt.: War Savings Bonds

530

ROBIN MOOR

Sinking by German submarine reported to Congress

411

by FDR

6/20/41

411: 199

Barth resume

6/20/41

201

Robbins, William M. (Gen. Sales Mgr., Gen. Foods)
See Financing, Government: War Savings Bonds

613

Robbins, Wm.

See Financing, Govt.: War Savings Bonds

820

Robbins, W. M.

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

630

Robinson, Beverly

See Bullitt, Wm. C. -

180

Robinson, Congressman (Utah)
See Appts. and Resignations

105

Robinson, Joseph (Senator, Arkansas)
See Supreme Court

63

Robinson, Joseph (Senator, Arkansas)

78

Death on 7/14/37

78: 203

Rochas, Marcel
See France

213

Roché, Josephine

7

SEE F. A. C. A.

.. Youth monument

Flag of Arct Scy presented - memento of recent

visit to Coast Guard Academy - 1st time woman

had been honored as an Arct Scy by a 17 gun salute

6/27/50 - ~~179~~ 179

Roche, Josephine

8

Ser Wright, "Bill"

~~VIII~~ 95

"employment"

Rockaway, N.J.

See Procurement Div.

716

Rockefeller Foundation

Report on European situation

12/6/40

336: 298

336

Rockefeller Foundation

339

Food Situation in Spain: Chamberlain resumé
of Janney memo 12/13/40

339: 374

Rockefeller, Nelson (State Dept.)

831

Post-War Planning: Mexico City Conf.

831: 119 f

Rodrigo, Eusabio

See Latin America: Mexico

348

Roerich, Nicholas
See Tax Evasion

188

Rogers, Cyril

See War Conditions: China (Stabilization Com.)

404

Rogers, James Harvey (Yale)

Trip to Japan and China proposed to FDR by HMJr

2/26/34

1
1: 15

Rogers, James Harvey

34

See Stabilization: Tripartite Agreement

1125/56 ~~2544~~ 9

Rogers, James

647

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

Rogers, Lindsay

See Appts. and Resignations

419

Rogge, John

77

See Appts. and Resignations (Asst. Gen. Counsel,
Int. Rev.)

Rogge, John

See Appts. and Resignations

39

Rogge, John

Discussed for Asst. Secretaryship 5/12/38

124

124: 333

Rogge, John (Dept. of Justice)

205

HMJr and Graves discuss request for assignment of
Int. Rev. personnel for special investigative
work in Louisiana 7/25/39

205: 8

a) HMJr and Graves discuss

42

Rolls-Royce Engine

See Packard Motor Car Co.

671

Rome, Italy

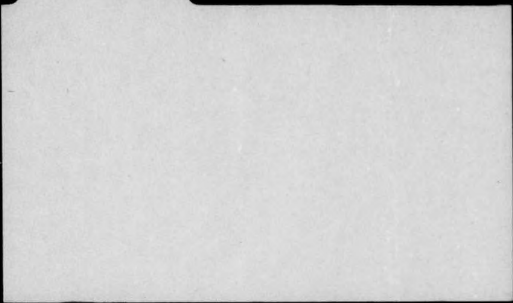
See Refugees (Jewish)

691

Romig, George W., Jr.

583

See Deferments, Military



Roosevelt, Anna

See Boettiger, ~~family~~ Anne^{R.} & John

52

Roosevelt, Betsy Cushing

Residence in Astor bldg. staffed by Germans
reported to HMJr by Gaston

12/19/41

475

475: 98

Roosevelt, Eleanor

Kiplinger expresses disapproval to HMJr

10/19/34

2: 121

Roosevelt, Eleanor R.
See Tax Evasion

72

Roosevelt, Eleanor (Mrs. FDR)
See Philips-Jones Co.

102

Roosevelt, Eleanor

Kuhn provides material on (1) freedom of speech,
and (2) limitation of profits, for intended speech
10/15/41

451

451:77

③ cost of living 10/22/41

453:245

10/29/41

455:253

(See Column "My Day" 11/4/41 457:178)

a) Potatoes a few grains - for same date ^{4/26/41} 465:221

④ price of clothing & household

furnishing 10/16/41

457:220

a) E.R. acc. 11/10/41 459:223

(over)

Roosevelt, Eleanor

Income tax returns - Elizabeth Read letter
to Mrs. FDR 2/12/42

496
496: 80

Roosevelt, Eleanor

Kuhn provides material on (1) freedom of speech,
and (2) limitation of profits, for intended speech

10/15/41

451: 77

③ Cost of living 10/20/41

453:245

10/29/41

455:253

(See Column "My Day" 11/4/41 457:178)

a) Potatoes a few prices - for same date 465:221

④ price of clothing + household

furnishings 10/16/41

457:320

a) E.R. acc. 11/10/41 459:223

(over)

5) statement showing act. food costs 16% and

last yr " 12 14 1

461:146

Roosevelt, Eleanor

Income tax returns - Elizabeth Read letter
to Mrs. FDR 2/12/42

496
496: 80

Roosevelt, Eleanor

Joint Income Tax Returns: HMJr gives Mrs. FDR

Treas. point of view 5/25/42

531

531: 312

Roosevelt, Eleanor
See Secret Service

552

Roosevelt, Eleanor

Community Chest solicitation in plants operating **558**
under War Dept. contracts - correspondence

8/12/42

558: 164

Roosevelt, Eleanor

562
Cost-of-living and Corporation Profits: Statistics
for first 6 mos. of World Wars I and II

8/26/42

562: 228

Roosevelt, Eleanor

Idaho Plan Loan Bank or Cooperative Loan Exchange. 601

as proposed by Capt. Walter R. Cupp discussed
in Treas. letter 1/1/43 601: 61

Roosevelt, Eleanor

Visit to Houses of Parliament described in
leaflet 1/7/43

602

602: 76

Roosevelt, Eleanor
See Speeches by HMJr

667

Roosevelt, Eleanor

729

See Financing, Govt.: War Savings Bonds
(5th War Loan Drive)

Roosevelt, Eleanor

Expenses in conn. with trips to war zones
discussed in corres. with Harry E. Tope,
Mich. 5/23/44

734

734: 275

Roosevelt, Eleanor

20% Theatre Tax: Discussed in corres. with

6/20/44

745

745: 221

Roosevelt, Eleanor

5th War Loan Drive: Mrs. Churchill-Mrs. FDR-Mrs. HMJr
broadcast, June 27, 1944

749
749: 79

Roosevelt, Eleanor

Tommasi, Lawrence C.: Promotion at N.Y. Customs
Service discussed in Mrs. FDR-HMJr corres.

7/6/44

750: 321

750

Roosevelt, Eleanor

Suggestion for coin sent to HMLr

8/22/44

- 764
764: 228

Roosevelt, Elliott

Lobbies for tobacco interests; HMJr displeased

5/1/34

1: 44

1

Roosevelt, Elliott

10

NYC tells HM Jr 1934 income tax return is
incorrect ($\$5,000$ and for Foxker not reported); HM Jr
tells FDR "1/25/35"

~~HM Jr~~

Roosevelt, Elliott

11

Investigation of income tax returns for 1934

84 192 +

Roosevelt, Elliott

HMJr congratulates on receiving Distinguished
Flying Cross

12/23/42

a) Letter to Mr. and Mrs. FDR

599

599: 91

92

Roosevelt, Elliott

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

651

Roosevelt, Franklin D.

Note in longhand to HMJr when Dern reads Eccles
report on beet sugar and HMJr thinks it time
for soft music 2/9/34 1: 7

1
1

Roosevelt, F. D.

4

Mr. J. has supper ~~with~~ J. N. H. on FDR's 100th anniversary

3/18/22; they discuss general disarmament

IV 112

Roosevelt, F. D.

5

SEE Bonus (revelation of character to HM Jr) II 116

~~Re-election of F.D.R.~~ : Re-election of

10

How Jr thinks him about as low in the East as during
last 6 months of Governorship; wishes for another term in
National Trial; makes his great price FDR is willing to
pay for re-election

Sept, 1932 X 10

Roosevelt, Franklin D.

101

HMJr sends to FDR chart of wholesale prices
and factory employment kept current in Treas.
Dept., requested by Judge Rosenman in connection
with FDR's state papers, reference to which was
recently made by Arthur Krock (N.Y. Times)

12/9/37

101: 161

Roosevelt, Franklin D.

Speech before Congress on "state of the Union"

1/3/38

105

105: 124

Roosevelt, Franklin D.

Discussion in House as to whether FDR
"ever did a day's work in his life"

3/2/38

113

113: 143

Roosevelt, Franklin D.

HMJr philosophizes on FDR's attitude toward him

3/14/39

169: 219

Roosevelt, Franklin D.

Democretic Party - 1940 Candidates: Crowley tells
H.M.Jr FDR has stated he will not run again unless
foreign situation gets worse; thinks ticket
should be Hull and Bob Jackson or Hull and
Bill Douglas; FDR willing to assume post of
Secy. of State 12/5/39 226: 411

Roosevelt, Franklin D.

Address to Congress on European situation

5/16/40

263

263: 4

Roosevelt, Franklin D.

325

Safeguarding U.S. against war: Resumé of
material (Neutrality Act, etc.) in
preparation for campaign speech

10/28/40

325: 242

Roosevelt, Franklin D.

Message to Congress

1/6/41

345-25
343

Roosevelt, Franklin D.

Inaugural address 1/20/41

349: 82

349

Roosevelt, Franklin D.

Public Papers and Addresses - Treas. material 393
given to Miss LeHand, as requested

4/30/41

393: 206,251,
252

Roosevelt, Franklin D.

Speech before governing bd. of Pan-Am. Union
and Canadian Minister at White House

5/27/41

402

402: 97

Roosevelt, Franklin D.

State of the Union - message to Congress

1/6/42

482

482: 303

Roosevelt, Franklin D.
See Speeches by HMJr

486

Roosevelt, Franklin D.

See Speeches by HMJr: President's Birthday Ball

489

Roosevelt, Franklin D.

Commemorative service on March 4 at St. John's Church:

Secy. and Mrs. HMJr accept invitation

2/25/42

501: 117

501

Roosevelt, Franklin D.

520

Message to Congress:

Rosenman-HMJr conv.	4/25/42	520: 298
Draft 2		301
Treas. suggestions		314
Draft 4		410

- a) No net income over \$25,000 a yr. ^{of the payt of tax}
- b) Interest from State and local securities should at least be subject to surtaxes
- c) HMJr's letter to FDR (not sent) advising against taxing directly or indirectly outstanding fed. obligations wholly or partially tax-exempt on any basis violating present exemptions

1) H to F sends FDR copy of press conf.
on 4/27/42 521: 56

Roosevelt, Franklin D.

Message to Congress

521

Discussion of that part affecting Treas.

4/27/42

521: 18,22,204

a) \$25,000 income after payment
of taxes to be recommended

1) Downman - W. W. B. div.

: 268,272

Paul memo on taxation for message to Congress
or later speech

4/27/42

59

Draft of Message

4/27/42

104

Draft 5 " "

4/28/42

327

Message

4/28/42

342

a) British press reaction

522: 273

Roosevelt, Franklin D.

Railroad Travel: New plan to entrain at

532

Bur. of Engraving and Printing discussed

in Secret Service memo 5/27/42

532: 350

Roosevelt, Franklin D.
See Secret Service

535

Roosevelt, Franklin D.

Asks heads of all Govt. agencies to refrain
from public criticism of one another

8/24/42

561

561: 210

Roosevelt, Franklin D.

3rd War Loan Drive: Opening speech by FDR

9/8/43

662

662: 234

Roosevelt, Franklin D., Jr.

537

Corres. concerning one of five Secret Service men
detailed to protection of his children

6/5/42

537: 128

Roosevelt, Franklin D.

575

Censorship on trips discussed by FDR and HMJr

10/5/42

575: 58-C

Roosevelt, Franklin D.

Rostrum discussed in IBM Corp. letter

11/18/42

586

586: 160

Roosevelt (FDR and Mrs. FDR) Income Tax Returns

See ~~Income Tax Returns~~

Tax Evasion

77

~~xxxx~~
Conditions

Roosevelt (Franklin D.) Library, Inc.:

HMJr addresses Fed. Works Agency concerning

Construction and reimbursement for

9/13/39

211: 41

Roosevelt (Franklin D.) Library, Hyde Park

415

Dedication address 6/30/41

415: 318

Roosevelt (Franklin D.) Library - Hyde Park, N.Y.

Progress report 11/1/41

457: 28

457

Roosevelt (Franklin D.) Library - Hyde Park, N.Y.

2nd annual report 2/2/42

491: 171

491

Roosevelt (Franklin D.) Library - Hyde Park, N.Y.

Notes on 5/1/42

523: 111

523

Roosevelt, Franklin D.

Salary check discussed in Treas. letter

4/19/43

627

627: 88

2) FDR agrees

4/26/43

629: 48

Roosevelt, Franklin D.

For endorsement of 3rd War Loan Drive
see Financing, Govt.: War Savings Bonds

644

Roosevelt, Franklin D.

Hyde Park: See Revenue Revision (Withholding Tax)

645

Roosevelt, Franklin D.

See Revenue Revisions: Withholding Tax

649

Roosevelt (Franklin D.) Library

684

Rosenman, (Samuel) contributes royalties from

"Public Papers and Addresses of FDR"

12/15/43

684: 192

Roosevelt, Franklin D.

Protection by Secret Service: Date of undertaking
and authority for discussed in Paul memo

2/1/44

699
699: 87

Roosevelt, Franklin D.

748

For message at Internatl. Monetary Conf.,
Bretton Woods, N.H., see Post-War Planning:
Currency Stabilization (Internatl. Conf.)

Roosevelt, Franklin D.

See Democratic Campaign of 1944

781

Roosevelt, Franklin D.

See Democratic Campaign of 1944

781

Roosevelt, Franklin D.

Health: Interviews on, etc., discussed in

Shaeffer memo

10/17/44

782: 246

Roosevelt, Franklin D.

See Democratic Campaign of 1944

732

Roosevelt, Franklin D.

Rayburn advises informing public of
vacation whereabouts to prevent
speculation concerning health

12/11/44

802: 90,
145

^{a1}
Inauguration medal ~~idea~~ - idea approved
by FDR 12/12/44

189

a) Bell asks HM Sr if he may talk to
Miss Tully since Darden is in town 12/10/44

804: 92

Roosevelt, Franklin D.

807

State of the Union Message, Jan. 1945

Taxation paragraph discussed by Treas. group

1/3/45

807: 62

a) Draft

70

b) Gaston's memo ~~am~~ after conf.
in Rosenman's office

1/5/45

230

Copy showing Treas. contributions
prepared by Gaston

1/8/45

808: 83

Roosevelt, Franklin D.

See Post-War Planning: Bretton Woods Conf.

817

Roosevelt, Franklin D.
Post-War Planning: Germany

Bretton Woods

830

830: 22-49,
50-70,
115

Roosevelt, Franklin D.

831

HMJr letter to, enclosing Bretton Woods
editorials 3/23/45

831: 272

Signs memorandum on post-war Germany

Post-War Planning: Germany

185

Roosevelt, Franklin D.

Dies April 12, 1945

Spreul tells HMJr Govt. security mkt.
will be guarded 4/13/45

837: 1

N.Y. Stock Exchange to remain open on
4/13 and closed on 4/14

a) Pres. Truman informed of the

* b) above 4/13/45

3

Last Cabinet meeting discussed by Crowley
and HMJr 4/13/45

56

Estate discussed by Basil O'Connor and HMJr
4/16/45

295

a) Secret Service protection of house
discussed

Roosevelt, Franklin D.
Dies April 12, 1945

Candolences

Mackenzie-King (Canada)	4/13/45	837: X 92
Sturdivant (Fox West Coast Amusement Co.)		
4/14/45		154
Slee, Margaret Sanger	4/14/45	156
Lord Halifax	4/17/45	<u>838</u> : 21
Vice Admiral Fenard (Chief, French Naval Mission in U.S.)	4/17/45	39
Chen, K.P.	4/17/45	41
Gretchen Damrosch Finletter	4/17/45	43
Suarez, Eduardo (Secy. of Treas., Mexico)		
4/17/45		45
Albee, Geo.	4/17/45	47
Pinero (Resident Commissioner of Puerto Rico)		
4/18/45		152

Roosevelt, Franklin D.

Dies April 12, 1945

Sproul tells HMJr Govt. security mkt.
will be guarded 4/13/45

837: 1

N.Y. Stock Exchange to remain open on
4/13 and closed on 4/14

a) Pres. Truman informed of the

* b) above 4/13/45

3

Last Cabinet meeting discussed by Crowley
and HMJr 4/13/45

56

Estete discussed by Basil O'Connor and HMJr
4/16/45

295

a) Secret Service protection of house
discussed

* b) Winant asked for inform
Chancellor of Exchequer
4/13/45

837: 96

Roosevelt, Franklin D.

Dies April 12, 1945

Condolences

Mackenzie-King (Canada)	4/13/45	837:	X 92
Sturdivant (Fox West Coast Amusement Co.)			
	4/14/45		154
Slee, Margaret Sanger	4/14/45		156
Lord Halifax	4/17/45	<u>838:</u>	21
Vice Admiral Fenard (Chief, French Naval Mission in U.S.)	4/17/45		39
Chen, K.P.	4/17/45		41
Gretchen Damrosch Finletter	4/17/45		43
Suarez, Eduardo (Secy. of Treas., Mexico)			
	4/17/45		45
Albee, Geo.	4/17/45		47
Pinero (Resident Commissioner of Puerto Rico)			
	4/18/45		152

Roosevelt, Franklin D.

Dies April 12, 1945

2 Condolences

Monnet (French Amb.) 4/18/45 838: 154

Brown, Walter T. (Associate Coordinator,
War ~~XXX~~ Activities Com., Motion
Picture Industry) 4/18/45 156

~~XXXXXXXX~~

Andersen, Sir John 4/19/45 181

Pleven (French Minister of Finance) 4/19/45 182

Weiss, Louis S. 4/19/45 187

Sherwood, Robt. 4/19/45 195

Murray, Wm. B. 4/19/45 197

Basrward, Paul 4/19/45 200

Tabouis, Genevieve 4/20/45 839: 21

~~XXXX~~ Puleston, Capt. 4/20/45 23

Roosevelt, Franklin D.

Dies April 12, 1945

3 Condolences

Joel S. Hartman's letter transmitting
one from his son (radio operator
with AAF) 4/20/45

839 25

Leffingwell, R.C. 4/20/45

28

Dailey (Postmaster, Rochester, N.Y.)
4/20/45

31

Roosevelt, Franklin D.
Dies April 12, 1945
Editorial comment

837
838: 98

Roosevelt, Franklin D.

Dies, April 12, 1945

W. G. Clay describes services at St. Paul's;
also describes intense sorrow in France

4/21/45

839: 107

Roosevelt (FDJr) - Du Pont (Ethel) Wedding
Program as worked out by Secret Service

74
74: 3

Roosevelt, G. Hall

16

Resumé of action on proposed plan for settlement
of agency problem

~~14~~ 75-93

Roosevelt, G. Hall

16

Resumé of action on proposed plan for settlement
of currency problem

~~124~~ 75-13

Roosevelt, G. Hall

See War Conditions: Foreign Funds Control (Netherlands -
diamonds)

320

Roosevelt, Hall

See Financing, Govt.: Defense Savings Bonds

397

Roosevelt, James

4

SEC National Grain Trust Corp.

Roosevelt, James

10

H.M. Jr asks him to come down to see him 9/6/55-

X 3A-B

Roosevelt, James

12

Resigns as "part-time pastor firm head"

N.Y. Times - Tribune 4/24/128

Roosevelt, James

31

✓ H. M. Jr explains to him why Daniel J. Hurler
cannot be member of Board of Review

162
32:13

Roosevelt, James

See Wheeler, Burton K. (Sen., Montana)

88

Roosevelt, James

Confers with HMJR concerning investigation of
Henry Goguen (Int. Rev., Boston); ex-Gov. Curley;
income tax case of Matt Scullia 9/24/37

89: 323

Roosevelt, James

HMJr tries to tell FDR his difficulties with
tax bill and with James; Miss LeHand later
tells HMJr she has explained entire situation to
FDR and that she does not wish James to have

further contact with the Hill 12/8/37 101: 69

101

Roosevelt, James

116

Oliphant memo stating that a valid commission
as Secret Service operative would give right
to carry firearms 3/21/38 116: 163

115

Roosevelt, James

120

Address at Jackson Day dinner, Middletown, Ohio

4/20/38

120: lg

Roosevelt, James

128

See Revenue Revision:

Fed. taxation of state salaries

TVA

Roosevelt, James

155

HMJr overhears FDR discuss with James his
duties in motion picture field 12/6/38

155: 44

Roosevelt, James

See Tax Evasion: Movie Cases (Schenck, Joseph)

192

Roosevelt, James

See Tax Evasion: Movie Cases

243

Roosevelt, James
See Tax Evasion

239

Roosevelt, James

See War Conditions: Foreign Funds Control

386

Roosevelt, James

Bautzer, Gregson - Lieut., USNR

Spitzel, Herman - Lieut. Comdr., USNR

Investigations of - Anslinger memo

4/13/42

a) Spitzel's resignation to
be permitted 4/15/42

516

516: 46

385

Roosevelt, Mrs. Theodore

See Financing, Govt.: War Savings Bonds

531

Roosevelt Family

Derogatory letter from Kansas City, Mo.

11/16/42

584

584: 252

Roper, Daniel

FDR advises contact with, concerning foreign trade
info. 2/26/34 1: 15

Has lunch with HMJr - seems "a wise old politician
and that's all!" 4/11/34 40

Roper, Daniel

237

See War Conditions: Purchasing Mission (British-French)

Roper, Daniel C.

239

See War Conditions: Purchasing Mission (British-French)

Rose, Frank

See Treasury Efficiency

453

Rose Gardens (Treas.)

229

Discussed at 9:30 meeting 2/6/40

239: 391

Rosenbaum, J. S.

See SEC

170

Rossmann, Judge

4

How Jr talks to Higgins about job for Judge Ri

Sister 4/18/35

IV 245 E

Rosenberg, Anna M.

Corres. concerning admission taxes for members
of armed forces

2/14/42

497

497: 59

Rosenberg, Anna
See Inflation

515

Rosenberg, Anna
See Inflation

518

Rosenman, Samuel - Judge

Joke about a bird and a man

7/7/42

547

547: 271

Rosenman, Samuel - Judge
See Inflation

558

Rosenwald, Lessing J.
See Financing, Govt.

528

Rosenman, Samuel I. - Judge
See Inflation

515

Rosenman, Samuel

See Roosevelt (Franklin D.) Library

684

Rosenman, Samuel

See Roosevelt (Franklin D.) Library

684

Rosenman, Judge Samuel I.

Pass to Treas. cafeteria given him

3/8/44

707

707: 265

Rosenman, Samuel I.

See Post-War Planning: Currency Stabilization
(Internatl. Conf.)

743

Rosenman, Samuel I.

Father-in-law's appt. to Surplus Property
discussed by HMJr and Pohle

1/15/45

809: 254

a) Rosenman-HMJr conv.

257

b) .. accepts suggestion of transfer to

Surplus Property 1/25/45

812:191

Rosenman, Samuel I.

Mission to Europe discussed by R. and HMJr

1/24/45

812
812: 27

- a) "Cutting across Treas. authority" -
HMJr's reaction
- b) HMJr asks for advance copy of ~~map~~
any report before transmitting to FDR
- c) British-French-Dutch negotiations
with Treas. already far advanced
- d) Italy really should be visited,
HMJr thinks

Rosenman, Samuel I.

Mission in Europe: Plans for described by Teyler
in Ledden 3/17/45

829: 92

Rosenman, Samuel I.

Mission in Europe: Copy of first report for FDB

sent to HMJr

4/4/45

834: 190

! Rosenman-Keynes convs.

outlined in Coe memo

4/9/45

835: 119

Rosenthal, Morris

See Appts. and Resignation: Surplus Property, Disposal of

Rosenwald, Wm.

See War Conditions: Refugees

441

Ross, Mellis Taylor

215

See Hatch Act

Ross, Nellie Tayloe

See Appts. and Resignations

619

Ross Co., Sydney

See Foreign Funds Control

554

Rossen, Pauline (Telephone Operator for Bell Telephone
Co., Newburgh, N.Y.)

455

See Morgenthau, Henry, Jr.

Rossi, Mayor - San Fran. Cal.

10

See Income Tax returns 9/1/35 IZA-D

Roth, Gladys

See Foreign Funds Control; Schnitzer conviction

825

Rothchild, John

556

See Morgenthau, Henry, Jr.

Rothschild, Walter N.

Plate quoted on income tax

5/18/42

529

529: 82

Roudin, Victor

See Foreign Funds Control: France

592

Roumania

See Stabilization

Roumania

Heath to visit 3/14/39

189
169: 173

C

Roumania

Correspondence concerning negotiations for
agreement on war debt 5/12/39

189

189: 281

Roumania

See War Conditions

233

Roumania

See War Conditions

246

Roumania

See War Conditions : Strategic Materials (Aluminum)

260

Roumania

See War Conditions: Netherlands

251

Roumania

See War Conditions

264

Roumania

War Debt - question reopened by Roumanian Minister
to State Dept. 6/4/40

268: 289

268

Roumania

See War Conditions

273

Roumania

See War Conditions: Strategic Materials (Oil)

290

Roumania

See War Conditions: Foreign Funds Control

320

Roumania

321

See War Conditions: Foreign Funds Control

Roumania

See War Conditions: Foreign Funds Control

322

Roumania

See War Conditions: Foreign Funds Control

323

Roumania

See War Conditions: Foreign Funds Control

330

Roumania

See War Conditions

333

Roumania

See War Conditions

339

Roumania

See War Conditions

341

Roumania

See War Conditions: Foreign Funds Control

342

Roumania

345

See War Conditions: Foreign Funds Control

Roumania

See War Conditions: Export Control

374

Roumania

See War Conditions: Foreign Funds Control

434

Roumania

See Germany

545

Roumania

See Foreign Funds Control

556

Roumania

Jews: Transfer from Trans-Driestria to the Allies 608
discussed in article by C. L. Sulzberger

in N.Y. Times 2/13/43 " 608: 372

a) Welles-HDJr discussion 2/15/43:

See Bk. 609, p. 39

b) Am. Embassy, London cable 2/19/43 610: 206,

c) " " , Ankara, Turkey cable 2/20/43 383

611: 276

Roumania

See Jews

646

Roumania

See Refugees (Jewish)

688

Part I

Roumania

See Refugees (Lithuania) War Refugee Bd.

699

Roumania

See U.S.S.R.

821

Royce, Alexander B.

See Occupied Territories: Italy (Area Director)

653

Rozan, Max

See Bank of America

262

Rozan, Max
See Bank of America

265

· Rubber

Restrictions unchanged for balance of 1936

10/8/36

38: 119-120

Rubber

Hanes memo on question of placing "Buna,"
synthetic ~~spelt~~ substitute for rubber,
~~placed~~ on free entry list 9/27/38

143

143: 65

Rubber

See War Conditions: Strategic War Materials

204

Rubber

See War Conditions: Export Control

317

Rubber

See War Conditions: Strategic Materials

351

Rubber

See War Conditions: France (French Indo-China)

409

Rubber

See War Conditions: OPA

457

Rubber

Bill providing for procurement of raw natural
rubber from sources in the Western Hemisphere -

Treas. letter to Chas. Somers recommending

against 5/14/42

528
528: 259

Rubber

See Strategic Materials

534

Rubber

Scrap: 102,000 lbs. turned in by Treas.

7/24/42

553

553 102

Rubber

See Alcohol

555

Rubber Industry

See Financing, Govt.: War Savings Bonds

573

Rubber

See Lend-Lease: U.S.S.R.

574

Rubber

See WFB

596

Rubber

See BEW

605

Rubber

See Lend-Lease (Reverse): U.K.

Rubber

Payment for Ceylon rubber consigned to Rubber Reserve Co. before July 1: Letter to be signed by Secy. of Treas., ~~and~~ Secy. of State, and FEA Administrator discussed by 9:30 group
1/19/45

811: 27

(For actual letter see page 64)

Rubenstein, Arthur

See War Conditions: Foreign Funds Control

454

Rubican and Young

For comments on adjustments to decreased
purchasing power, see Military Reports:
OWI report

507

Rubicam, Raymond (Young + Rubicam)

Richard Rothschild and H.M.Jr discuss

3/2/43

Handwritten notes: *Handwritten notes*
Handwritten notes 613

Rubicam-H.M.Jr conv. 3/2/43

613: 135

140

Rubicam's negative decision explained to

H.M.Jr by Robbins 3/5/43

313

Rubicam - H.M.Jr. Conv. 3/5/43

614: 266

Rueckwanderer Marks

See Germany

518

Rueff, Jacques

See War Conditions: France

279

Ruggles, Clyde O. - Ohio State Univ. (former)
For resume of experience, see Book 187, p. 75

187

Ruhr Valley

See Post-War Planning: Germany

772

Rukeyser, Merryle S.

428

See War Conditions: Price Control

Rum

See Berle, Adolf A., Jr.

530

Rual, Beardsley
See Business Conditions

101

Ruml, Beardsley

Memo on "Compensatory Fiscal Policy"

142
1421 231

Ruml, Beardsley

See Fiscal and Monetary Advisory Bd.

144