

Switzerland  
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For purchase of Swiss francs from Central Bk.  
of Turkey, see Stabilization Fund

555

Switzerland

See Foreign Funds Control

535

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Counter proposal to the British on financial  
negotiations discussed by reps. of State  
and Treas. - Glasser memo

8/17/42

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For investigation of insurance cos.,  
see Foreign Funds Control: Ship Movements

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Standard Telephone & Radio Co., Zurich:

See Foreign Funds Control

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See ~~Refugee~~ (Jewish) War Refugee Bd.

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See Refugees (~~Jewish~~)  
War Refugee Bd.

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See War Refugee Bd.: Passports

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Switzerland

See War Refugee Bd.

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## Switzerland

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Attitude of Swiss Minister Emmenegger Bruggemann  
and his wife (Henry Wallace's sister)  
toward Treas. restrictions discussed  
at 9:30 meeting 6/6/44

740: 6

- a) Hirschmann and Pohle invited to  
Swiss Legation to lunch 6/6/44

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Switzerland

Banque Populaire Suisse: See War Refugee Bd.

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Treas. reps. Hoffman and Ostrow to be assigned:

Treas. letter to State Dept.

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Switzerland

Paul (Randolph) consults Treas. on ethics  
involved in representing Swiss bankers  
now negotiating with Treas. on blocked  
assets

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Aid to Germany: War Dept. letter to Currie

on eve of departure to Switzerland

1/28/45

*to: investigate*

813: 104

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818

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Currie Mission: Progress outlined in Cee memo

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: Schmidt (Lrvis) provided by Currie 2/24/45

: Messinger ~~Currie~~ in Swiss progress outlined

822: 226

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Currie Mission: See Foreign Funds Control

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Simple Grant

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Telephones H.M. Jr. who says he began to give an answer on tax  
Asks for ruling permitting <sup>various</sup> corporations to deduct ~~the~~ <sup>14 B</sup> community  
chest contributions as expense for income tax purposes;

H.M. Jr. disappears but a fax to Ol.ghant 7/11/55 - ~~III~~ 59

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See Foreign Funds Control: General Aniline & Film Corp.

Swope, Gerard

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Swope, Herbert Bayard

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Swope, Herbert Bayard

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Swope, Herbert Bayard  
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Swope, Herbert Bayard

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554

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Szyk, Arthur

Cartoons 7/14/42

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a) Story

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b) Dic. at 9:30 meeting 7/16/42

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c) Will make cartoons for Dr. - Graves memo 7/24/42

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Taber, John (Congressman, N.Y.)  
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Taber, John (Congressman, N.Y.)

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Taber, John (Congressman, N.Y.)

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Tabouis, Genevieve

Possible trip to South America discussed in

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Wiley memo 6/30/41

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a) Letter to Rickard 1/1/41

Tabouis, Genevieve

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Tabouis, Genevieve

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Taft, Robert A.

Treas. answer giving info with respect to  
obligations and capital stock of Govt. agencies  
or corps. held by U.S. Treas. 1/9/40 234: 40



Taft, Robt. A. (Senator, Ohio)

Attacks HMJr in connection with proposed use  
of Stab. Fund for loan to China; Wagner  
defends HMJr 12/6/40

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Taft, Robt. A. ( Senator, Ohio)

"H.M.Jr directs foreign policy rather than Hull" -  
continued statements discussed by 9:30 group

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337: 32

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Taft, Robt. (Senator, Ohio)

See also Revenue Revision

Paul memo on criticism of Treas.

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See Lincoln Electric Co.

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Taft, Robt. A. (Senator, Ohio)

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Taft, Robt. A. (Senator, Ohio)  
See Pension Trust Amendment

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See Financing, Govt.: War Savings Bonds

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Tahiti

Shortage of currency and possible bearing of 534  
establishment of Caisse Centrale pour  
la France Libre on currency situation  
discussed in cable from Amn, Consul, Tahiti

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**Tankers (Standard Oil)**

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Production goals reviewed by Kamarck

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Production in May - Kamarck report

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Tariff

Reith Bryan (Lund) protests section of Tariff Act which  
 forces owner to pay tariff on aluminum container (bottle)  
 when it enters & when it is shipped back. He is  
 consulting with lawyer to correct this

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Tasca, Henry J.

Navy Dept. asked to re-assign to Treas.

in conn. with work abroad 11/28/44.

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Tasca, Henry J. - Lieut. Comdr.

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Tasca, Henry J. - Lieut. Comdr.

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Tasca, Henry J. - Lieut. Comdr.

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Tass (Russian Newspaper)

See Post-War Planning: Germany

812

Taub, Alexander

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Tax Appeals, U.S., Board of

Eugene Black, Chmn., announces appt. of 3 members  
of Bd. to serve with 3 members of staff of

Bur. of Int. Rev. to consider rules and procedure  
of Bd. with a view to making recommendations  
resulting in expediting disposition of tax cases  
pending before Bd. 5/11/37 67: 235

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Reappt. of 4 members: James Roosevelt ~~phones~~ 'phones

FDR has not yet made up his mind 6/1/38 127: 19

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Tax Appeals, Bd. of  
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Tax Appeals, Bd. of  
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**Tax Avoidance**

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**Tax Avoidance**

**See Revenue Revision**

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Tax Avoidance

See Statements by HMJR

532

Tax Avoidance

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733

**Tax Consultants**

**See Revenue Revision**

**495**

Tax Court of the U.S.  
See Revenue Revision

722

## Tax Enforcement

831

New York: lax enforcement discussed by  
HMJr with Treas. group 3/22/45. 831: 24

a) Pedrick to undertake program

FR banks get many requests to change  
large bills, after agreeing to  
notify Treas. of deposits of large  
denomination bills - discussed in  
group conf. 3/23/45

221 f

Fussell memo on newspaper exaggregations  
of income tax investigations  
3/23/45

286

a) Further discussions 3/24/45 832: 23 ff

Delay in sending names of tax delinquents  
from Miami to NY - HMJr memo 3/23

286

a) O'Connel memo explaining

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Tax Enforcement - 2

831

Houghteling to be consulted about en-  
listing help of NY labor unions -

HMJr suggests to Nunan 3/23/45 831: 288

Gaston resume of activities with sug-  
gestions for improvement - orig-  
inally submitted in 1943; resub-  
mitted 3/23/45 290

C.S. Bell memo: survey on organization,  
personnel, and administrative  
machinery 4/10/45

835: 186

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/ Hm Jr talks to Thomas E Denny about

"Dutch" Schultzy case 7/26/30 - R 118 J-L



## Tax Evasion

Int. Rev. unable to furnish HMJr necessary info.  
with regard to methods of tax evasion;

Magill and Irey ordered to N.Y. to visit  
Collector's office there 5/3/37

67: 48

Magill memo/ on investigation of 1936 returns  
of individuals showing incomes of \$100,000  
or more residing in the Eastern districts  
5/10/37

173

## Tax Evasion

Haas tells group in HMJr's office he thinks  
terrific pressure on acct. of the increase in  
taxes (both as to rates and as to the amt.)  
because of the increase in business) has caused  
greater use of old loopholes and that revenue  
in March, 1938, will therefore be less than  
it might be 5/12/37 68: 12

a) HMJr asks Haas and Crum to make a list  
of possible loopholes 17

HMJr\* addresses Hull further on the interests  
of the Treas. in the subject of cooperation  
among nations directed toward the prevention  
of tax evasion (memo prepared by Magill)

5/12/37 104

See memo on methods of tax evasion presented to  
FDR by HMJr 244

- \* 1) Haas memo (assisted in preparation by Crum, Seltzer, O'Donnell, and Zucker) on "Methods of Income Tax Avoidance" 5/14/37 68: 193

## 2 Tax Evasion

See memo on tax case of E. M. Smith, et al.,

~~presented to FDR by HMJr 5/17/37~~

68: 235  
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prepared by HMJr and Oliphant preparatory  
to conf. with FDR and Cummings 5/17/37

237,247

FDR asks HMJr to start immediately working  
on speech "in which he will name names"

5/17/37

240

## Tax Evasion

69

HMJr, Magill, Oliphant, and Gaston discuss  
devices by ~~which~~ which "names can be named"  
legally 5/18/37

~~11~~: 11

69:

46

Gaston speech prepared for FDR

HMJr, Magill, Oliphant, and Gaston confer with  
FDR 5/21/37 a) FDR given (1) letter from

194

HMJr to FDR on methods, ~~without~~ using names;

208

(2) similar letter without names

197

(3) letter from HMJr to FDR on subject

of ~~taxes~~ taxation of non-resident aliens 205

~~HMJr~~

- \* a) Material to be used for speech; FDR asks for 25 or more additional names
  - 1) Magill tells HMJr he is disturbed about using names over radio
  - 2) HMJr suggests that FDR address letter with names to Chan. of Joint Committee on Taxation and ask them to make extensive study in cooperation with Bur. of Int. Revenue

## 2 Tax Evasion

HMJr reports FDR's reaction over week-end on "publicizing" methods used by individuals to escape income tax 5/24/37 69: 255

- a) Has discussed matter with almost all callers; has talked to Senators LaFollette and Black
- b) Would like to get ~~Tom~~ Thomas Dewey in N.Y.; if impossible, then Pecora
- c) Mrs. Roosevelt against using names
- d) FDR apparently has told Farley and Cummings the whole thing
- e) HMJr tells group that even the Uruguayan Minister knows about the "incorporated yacht"

Oliphant preliminary memo on public discussion and disclosure of tax returns and tax cases 260  
5/24/37

### 3 Tax Evasion

HMJr reports to Magill, Oliphant, and Gaston  
on FDR's plan worked out after conference with  
Sens. Robinson and Black 5/24/37 69: 280

- a) Will talk with Harrison and Doughton  
before he sends letters up; will then  
ask them to investigate by appointment  
of subcommittee
- b) HMJr asks that Secy. of Treas. instead  
of Commissioner of Int. Rev. be entrusted  
with preparation of necessary legislation;  
HMJr will then delegate authority to Magill
- c) HMJr leaves Oliphant's legal opinion with  
FDR



## Tax Evasion

HMJr tells Magill of conversation with FDR

5/26/37

70: 92

- a) FDR had conferred with Harrison and Doughton for an hour; couldn't get them stirred up and so finally told Pat Harrison at least 10 million votes were involved in this matter
- b) Harrison and Doughton want Magill; FDR sends word to Magill not to let this ~~matter~~ <sup>request</sup> go ~~over~~ <sup>to</sup> his head
- c) FDR outlines procedure: letter to be sent, then publicity, then appt. of a Joint Com. of Investigation giving the money to the Secy. of the Treas. to conduct investigation over which Magill will have control

## 2 Tax Evasion

70



Following visit to FDR, HMJr signs letter transmitting report on recent investigation of income tax returns for 1936, together with letters of transmittal (for FDR's signature) to Harrison and Doughton 5/26/37 70: 93

HMJr and Magill confer with FDR for 1½ hrs.; a memo which was discussed, attached 5/27/37 154

Gaston tells HMJr about Shafroth speech before Tax Committee of Ann. Bar Assn. 5/28/37 236

HMJr and Magill call to White House; confer with Magt Oliphant, Gaston, and Selvering before going over 5/28/37 236

a) Copy of memo marked "OK" after 3 P.M. conf. at White House 270

### 3 Tax Evasion

HMJr talks to Doughton and Harrison about  
his future plans 5/29/37

70: 248,2  
250

- a) Conf. at 10:15 Sat, 5/29; present:  
HMJr, Harrison, Doughton, Magill, and  
Gaston

264

## Tax Evasion

Pres.'s message to Congress 6/1/37 71: 92

- a) Magill reports to HMJr on reaction of Doughton and Harrison to draft of joint resolution to be introduced as soon as President's message has been read

\* 6/1/37 101

- b) McKellar commends HMJr on floor of Senate for communicating facts to Pres. and to Congress 103

Magill tells HMJr Shafroth wants more time in case entire matter should be delayed .6/5/37 357

\* ~~pt~~ 1) Doughton and Cooper report to Magill on  
discussions with Rules Committee 6/4/37 231

## Tax Evasion

72

Allen-Pearson (Washington Merry-Go-Round) article  
giving Treasury credit for drive 6/7/37 72: 22

~~Conf. with regard to status of oldest cases  
in Bureau, present: HMJr, Helvering, Russell,  
Sherwood, Inay, Tarlson 6/7/37~~

72

~~a) Ford case discussed~~

Explanation of/shipboard <sup>Worham</sup> interview granted before  
seeing FDR's message on income tax evasion,  
together with letters of explanation made by  
S. Parker Gilbert 6/8/37 72: 235

HMJr tells Magill FDR wants Magill, Oliphant,  
Tommy Corcoran at White House in advance of  
conf. with Harrison and Doughton, to go over  
procedure 6/14/37

335

## 2 Tax Evasion

HQJr asks Helvering concerning ruling on exemption of money paid Mrs. FDR for radio talks, said money to be paid directly to Society of Friends

6/14/37

72: 398

## Tax Evasion

Oliphant's memo in response to FDR's request  
as to possibility of Treas. Dept. conducting  
tax investigation in disregard of Joint Resolution  
No. 155, giving 2 possibilities 6/16/37

73: 50

73



~~Income Tax Returns~~ *Tax Evasion*

HMJr-Doughton telephone conversation concerning  
examination of income tax returns of FDR and

Mrs. FDR 7/6/37 that 77: 144

- a) Doughton emphasizes fact ~~that~~ he never  
asked to see these returns; he cannot,  
however, vouch for Harrison; HMJr thinks  
perhaps there may have been a misunderstanding  
on Magill's part

HMJr talks to Irey about investigation of returns  
of ~~Mr~~ Roosevelt and Morgenthau 7/6/37 150

- a) Irey says that at Magill's instructions  
he has gotten returns of FDR, HMJr, and  
Mrs. HMJr

HMJr talks to Helvering 7/6/37 154

- a) H. reports on conversations he has had with  
McIntyre and LeHand

2 ~~Income Tax Returns~~ Tax Evasion

77

- b) HMJr ~~states~~ tells Helvering copy of opinion rendered Mrs. FDR in 1934 has been located indicating that she had no Fed. tax to pay (opinion of Robt. Jackson and Luther Cannon)

HMJr-Irey second conversation

77: 160

- a) Irey again ~~states~~ <sup>states</sup> he has only FDR's, Mr. and Mrs. HMJr's

- b) HMJr instructs Irey to ~~return~~ place returns of the HMJrs in the regular files where everyone else's is kept

Conf.; present: HMJr, Magill, Helvering, and Irey

7/6/37

165

- a) Irey reports he has checked ~~MMixxata~~ Morgenthau returns back to 1933 and finds nothing at all questionable

### 3 ~~Income Tax Returns~~ Tax Evasion

Doughton tells Magill McIntyre has told him  
that FDR has had very satisfactory conf.  
with Treadway and Crowther 7/7/37

77

77: 212

- a) ~~James~~ James Roosevelt talks to HMJr  
while C. and T. are with FDR going  
over his income tax returns

230

# Tax Evasion

78

Hamilton Fish requests permission of Treadway  
(Joint Congressional Committee on Tax Evasion\*  
and Avoidance) to present evidence of use of  
loopholes by members of Roosevelt family,  
HMJr, and HMSr 7/8/37

78: 11

HMJr and Doughton again confer 7/8/37

38

a) Doughton reports that FDR is thoroughly  
upset

HMJr discusses with Doughton ticker ~~re~~ report  
that Fish expects to bring certain charges  
against his father and himself 7/8/37

69, 11

HMJr also consults Vinson (Ky.)

72

" " " Capper (Kansas)

74

" " " LaFollette (Wisconsin)

76

HM HM HM Cooper (Tenn.)

83

" " " Cullen (N.Y.)

85

2 Tax Evasion

78

|                                     |         |        |
|-------------------------------------|---------|--------|
| HMJr thanks Vinson for his courtesy | 7/9/37  | 78: 98 |
| " " Doughton " " "                  | 7/12/37 | 141    |

Tax Avoidance and Evasion  
See Revenue Act of 1937

37

**Tax Evasion and Avoidance**

HMJr reads to Magill Gaston memo for  
publicity purposes concerning investigation  
of income tax returns of prominent persons  
12/4/37

100

100: 251

~~W. J. Wilson~~  
Annenberg, Moe

177  
Com. of Int. Revenue's memo recommending  
criminal proceedings 4/10/39 177: 192  
HMJr's letter of transmittal to personal attention  
of Atty. Gen. 4/10/39 191  
Conf.; present: HMJr, Foley, Graves, Klaus,  
Helvering, Wenchel, Gaston, and McReynolds  
4/11/39 213  
Foley memo on advisability of discussion between  
HMJr and Gifford 4/11/39 362



~~Tag~~ ~~Evasion~~  
Skidmore Case

Discussed at conf. 4/11/39

177

177: 228

## Tax Evasion

Chicago, Illinois: ~~Two businessmen~~ with HMJr  
Foley, Klaus, and Graves confer on dangerous  
personnel still present in District Attorney's  
office (Ward, Warren Canady, and Mary Eben's  
son) 4/13/39 178: 256

~~HMJr gives Iokes resume of Annenberg and Skidmore~~

HMJr gives Iokes resume of Annenberg and Skidmore  
cases in Chicago 4/13/39 265

Annenberg, Moe: Murphy assures HMJr Justice will  
extend every cooperation 4/12/39 46

Tax Evasion

179

Annenberg, Moe: Nationwide News Service: Foley memo  
on proposed sale of assets 4/14/39 179: 24-A

## Tax Evasion

Conf.; present: H.Mr. Hanes, McRaynolds, Foley,  
Irey, and Helvering 4/18/39 180: 168

a) Lansing, Mich.; Harrisburg, Pa.;  
Atlantic City, N.J.; ~~Attn~~

Nashville, Tenn.; etc., to be investigated;  
narcotics may also be involved

Annenberg, Moe: Progress of case discussed in  
conf. with Foley and Helvering 4/18/39 174

Missouri, State of: Milligan, United States Attorney,  
Kansas City, confers with Irey and Graves

4/20/39

320

## Tax Evasion

Annenberg, Moe: Murphy tells HMJr Annenberg has  
visited Justice Dept.; plans to engage best  
lawyers available; McAdoo, Max Gardner, etc.,  
mentioned 4/26/39 180: 282

Foley memo on conf. with Justice Dept. 4/26/39 293

Skidmore case: HMJr tells Murphy Harold Graves  
is working on case 4/26/39 283

Tax Evasion

187

Appenberg, Moe:

Foley tells HMJr Justice will recommend that  
case be presented to Grand Jury so that  
sufficient facts to prove criminal intent  
will be uncovered 5/2/39

187: 145

Tax Evasion

Roerich, Nicholas:

Resume' of case prepared by Foley 5/8/39

188

188: 391

Tax Evasion

Annenberg, Moe:

Foley memo: Morris states Annenberg's counsel  
has been informed case will be sent to  
U.S. Atty. in Chicago for further investigation  
by Grand Jury and possible indictment

5/9/39

189: 73

- a) Klaus (Sam) and Campbell (Riley)  
to be designated as Special Assts.  
to U.S. Atty.

Letter from Annenberg to HMJr discussing  
compromise, and HMJr's proposed answer,  
discussed at group meeting 5/12/39

255

- a) For actual letters, see pp. 277, 278



## Tax Evasion

### Movie Cases:

HMJr tells Foley he does not wish to discuss any cases with Dept. of Justice until they are fully prepared 5/22/39

191: 11,  
138

Tax Evasion  
Notable Cases  
Mr. Schenck, Joseph:

192

James Roosevelt again contacts Hanes;

HMJr dictates letter for Hanes saying  
he is not at liberty to discuss these  
cases 5/25/39

192: 30

a) Roosevelt answer 5/29/39

174

Conf.; present: HMJr, Hanes, McReynolds, Graves,  
Gaston, Wenchel, and Ireys 5/31/39

196

## Tax Evasion

Annenberg, Moe:

Indicted in Chicago, charged with evasion of  
taxes from 1932 to 1936 inclusive;

Walter H. Annenberg, Arnold W. Kruse, and

Joseph E. Hafner also included 8/11/39 206: 95

Hanes congratulates Campbell, Ireys, and

Atty. Gen. 8/14/39 123

a) Campbell reply 8/16/39 144

Klaus, Samuel: Campbell praises services

highly 8/31/39 522

# Tax Evasion

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## Movie Cases:

Hanes gives chronological resume' 10/27/39

219: 261

Joseph M. Schenck, et al.:

Clark (Asst. Atty. Gen.) given certain info.  
by Wenchel 10/27/39

273

Grand Jury proceedings: Helvering memo  
calling them "inadequate and ineffective"  
10/28/39

320

Tax Evasion

220

Movie Cases:

Schenck, Joseph M.:

Irey resume' 10/30/39

220: 91,  
267

Twentieth Century-Fox reorganization:

HMJr asks Greenbaum, Magill, and Knollenberg

to confer with Treas. lawyers concerning

10/31/39

290,

294,300

Conference; present: HMJr, Hanes, Gaston,

Foley, Helvering, Irey, Wenchel,

Kades

10/31/39

315

History as prepared by Foley

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Tax Evasion

221

Movie Cases:

Foley statement of facts 11/1/39 221: 27  
Conf. between Treas. officials and  
Greenbaum and Knollenberg 11/2/39  
a) Knollenberg memo 118  
b) Greenbaum " 168,  
208

Kadis (Int. Rev. Agent): HMJr asks Hanes  
to investigate assignment of Goetz and  
Zanuck cases, where taxes were paid in Calif.,  
along with Schenck's return, which was made  
in N.Y. 11/6/39 257

Next move after receipt of ~~Greenbaum-Knollenberg~~  
Greenbaum-Knollenberg memo discussed  
by HMJr with Hanes, Gaston, Irey, and  
Cairns 11/8/39 407

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## Movie Cases:

Foley memo giving summary of procedure  
recommended based upon Greenbaum-Knollenberg  
report 11/9/39 222: 54

- a) Recommendations of Foley, Greenbaum,  
and Knollenberg 57

Tax Evasion

224

Annenberg, Moe:

HMJr tells Foley he is concerned over Atty. General's  
plan for settlement 11/24/39 224: 26



Tax Evasion

225

Movie Cases:

Bioff, Wm.: Foley memo concerning Robt. Montgomery  
correspondence which was returned to official  
Internal Revenue file 11/29/39

225: 144

## Tax Evasion

225

Annenberg, Moe:

FDR tells HMJr he wants every dollar collected  
and Annenberg put in jail 12/1/39

226: 141

Campbell and HMJr discuss situation;

Campbell "will make absolutely no deal at all  
for a plea and Atty. Gen. backs him up"  
12/4/39

218

Tax Evasion

229

Movie Cases:

HMJr and Murphy discuss progress; HMJr worried

12/15/39

229: 311

Tax Evasion

Movie Cases: Conf.; present: HMJr, Foley, Kades,  
Wenchel (Int. Rev.), Clark and Kemp (Asst. Attys.

Gen.) 12/30/39

232: 459

- a) Resume of Bioff and Schenck cases,  
etc.

470

Tax Evasion

Movie Cases:

Bioff and Schenck cases discussed by HMJr  
and Atty. Gen. 1/2/40

233

233: 56,  
428

Indiana

McNutt, Paul V.:

Paul Fagan asks HMJr for advice on \$10,000  
contribution in campaign; HMJr suspicious  
of this "highly improper query"

1/11/40

235: 61

a) Wilson (Secret Service) report  
on apt. in St. Francis Hotel  
from which call came 1/12/40

Ipx 106

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Movie Cases:

Indictment in Bioff case and progress of other  
cases discussed by Foley at 9:30 meeting

1/11/40

235: 1

Tex Eason  
Indiana:

Elder, Bowman (former treasurer, 2% Club):

Plans to compel him to testify discussed by  
Helfering, Foley, Ireby, Graves, Sullivan,  
and Wenchel 1/17/40

236: 218



Tax Evasion  
Indiana

Kentucky Rock Asphalt Cos.: memo concerning

1/23/40

237: 175

- a) Foley reports on certain aspects  
of business at Treas. meeting

1/25/40

344

Indiana.

239

HMJr and Helvering discuss advantages of having  
investigatory work done by attys. of Gen. Counsel's  
office or investigators from Ireys office

2/1/40

239: 26

a) Conf.; present: HMJr, Gaston, Foley,  
Helvering, Graves, Ireys, Sullivan,  
and Leming 2/6/40

269

1) Portland Cement prices by states,  
Jan.-1939

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Tas. Evangelon  
Indiana:

243

- Harper (Fowler) asks for conf. with Sullivan;  
discussion at 9:30 meeting 2/28/40 243: 61
- a) Sullivan memo on talk 2/28/40 68
- ~~IX~~ 70
- b) HMAJr and Ireys discuss Harper's suggestion  
that "Elder will now talk" 2/28/40 170
- \*  
U.S. District Atty. Nolan (Indiana) discussed  
by HMAJr and Jackson 2/29/40 221,
- 233
- Conf.; present: HMAJr, Sullivan, Helvering, Ireys  
2/29/40 315
- a) Conversation with Jackson discussed
- b) Harper's approach to ~~the~~ Treas. discussed

\* c) Actual telephone conversation between  
Harper and Sullivan in which Sullivan  
suggests that Harper drop entire matter;  
Helvering present 2/29/40 243: 312

# Tax Evasion

## Movie Cases:

James Roosevelt discusses Schenck case with HLR

2/28/40

243: 67

a) HLR tells Jackson about visit

~~xxxxxx~~

2/29/40

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Tax Evasion  
Indiana

245

Harper's (Fowler) conversation with Greenbaum at  
Frank's suggestion reported by H&Jr to Foley,  
Sullivan, and Ireys 3/6/40

245: 363

Tax Evasion  
Indiana:

246

Conf. to discuss whether at present time there is an  
adequate record to justify Treas. in requesting  
Justice to file petition against Bowman Elder;  
present: Sullivan, Foley, Helvering, Irey, Kades,  
and Leming 3/7/40

246: 123

Tax Evasion  
Indiana

247

Conf. on possibility of proceeding immediately  
(civilly) in Keeler and Greenlee cases; present:  
Foley, Helvering, Irey, and Sullivan 3/13/40

247: 8

a) Discussed at Treas. meeting

13

HMJr-Mrs. McAllister (Chmn., ~~NY~~ Women's Division of  
Natl. Democratic Com.) as to persecution of  
McNutt 3/13/40

14

Graves to pinch-hit for Irey because of Irey's  
ill health 3/14/40

90

Conf. (Drew Pearson leak discussed); present: HMJr,  
Foley, Sullivan, Irey, and Schwarz 3/14/40 103  
a) Memo of Pearson conf. with Sullivan 118



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Indiana

Conf.; present: HMMr, Graves, Helvering, Irey,  
Thompson, and Cairns 3/15/40 247: 162

a) Helvering discusses actual securing of  
evidence

b) Carpenter (member of Foley's staff)  
wanted by Helvering and Graves but  
Foley objects 168

c) Hoosier Democratic Club: Summary of  
record relative to inquiry relating  
to taxable status 179

Foley agrees to release of Carpenter 207  
3/16/40

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- 248
- Conf.; present: HMJr, Foley, Sullivan, Landis,  
Magill, Graves, Halvering, Mooney 3/20/40 248:  
216
- a) Resume' of case and decision that Treas.  
must make concerning securing of court order  
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- b) Hoosier Democratic Club: Record of inquiry  
relative to inquiry of taxable status 315

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Movie Cases:

Progress report

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# Tax Evasion

## Annenberg case:

Trial to be requested in near future;

Skidmore, Johnson, etc., trials on 8/27/40  
before Judge Barnes of U.S. District Court  
for Northern District of Illinois

4/17/40

255: 2

Annenberg advised by counsel to plead guilty:

Foley memo 4/19/40

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**Tax Evasion**

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**Annenberg case: Campbell (Wm. J.) thanks HMJr  
for letter and cooperation 4/29/40 258: 100**

**Louisiana:**

**Resume of cases: Helvering memo 4/27/40 5**

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Indiana:

McNutt, Paul V.: Corrected income statement,  
1933-1938, showing \$2138 additional taxes

5/2/40

259: 179

a) HM 50, He/vering = Gross Conf; H.: "no basis  
for criminal prosecution"

## Tax Evasion

### Annenberg case:

Conf.: present: HMJr, Helvering, Gaston,  
Sullivan, Foley, Wenchel, and Bell

5/7/40

260: 94

New York Times, Reader's Digest, Ann. Magazine,  
etc., wish to do series of articles:

Discussed at 9:30 meeting 5/8/40

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Tax Evasion

Annenberg/case:

Helvering and HCUr discuss new offer of  
\$6 million 5/13/40

262

262: 114

Tax Evasion

Indiana:

Elder (Bowman) pays full tax on \$235,000

on acct. of 2% Club 5/14/40

a) Copy of report sent to FDR

5/15/40

262.

262: 198

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Tax Evasion

Annenberg case:

271

Complete set of all papers in connection  
with offer in settlement of tax liabilities

6/10/40

271: 1

**Tax Evasion**

**Indiana:**

230

Payments by McNutt and Elder reported in  
Indiana papers; HMJr annoyed and asks  
Graves to investigate 7/8/40

280: 250

**Tax Evasion**

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**Indiana: Publicity prior to Democratic Convention in  
Chicago discussed by McNutt's rep. and Treas.**

**7/12/40**

**282: 160**

## Tax Evasion

Schenck, Joseph: National City Bank loan, part of collateral for which is James Roosevelt's note for \$50,000, discussed by Francis Biddle and

HMJr 8/5/40

289: 71

a) Renewal of Roosevelt's \$50,000 note for six months reported by Gaston to HMJr 8/6/40

198

b) Burgess and HMJr discuss 8/6/40

243,245

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291

Indiana: Resume of McHale and McKinney cases  
in view of coming election 8/9/40

291: 71

**Tax Evasion**

**Indiana: McNutt Paul V.**

**Resumé of case in answer to memo from FDR**

**10/4/40**

**319:144**

**Scalise, George: True bill returned against**

**10/4/40**

**136**

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Tax Evasion

Darryl Zanuck case: Settlement discussed  
at 9:30 meeting 10/8/40

320: 16

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**Tax Evasion**

**321**

**Darryl Zamuck case: Acceptance of settlement proposal  
recommended in Helvering memo 10/11/40**

**321: 153**

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324

Johnson, Wm. R. (Chicago, Ill.):

Partner of Wm. R. Skidmore in operation  
of gambling places; conviction reported

by Irey 10/24/40

324: 316

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370

Schenck, Jos. M.: Sullivan and Cairns discuss  
progress of case 2/6/41

370: 172

A/Fo/cy Resumé 2/10/41

371: 100

Tax Evasion

Calif.: Ford (John Ansel) tells Ickes McAdoo,  
his partner, etc., involved

3/18/41

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Johnson, Enoch ("Nucky")- Atlantic City, N.J.: 384

Case discussed by Biddle and HMJr

3/20/41

384: 41

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Johnson, "Nucky": Biddle asks H.M.Jr for help in

~~examining panel~~ examining panel 7/11/41

420: 114,117

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Louisiana: Final report showing additional taxes  
of \$6 mil., etc. 8/8/41

430

430: 106



Tax Evasion

Johnson, "Nucky": Case may be written up for

Reader's Digest

11/5/41

457

4571 265

Tax Evasion

458

Glasser-Kretzke case: H.M.Jr discusses with Biddle

11/7/41

458: 138,  
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Fox, Wm.: Resume' of case **IXX** 11/25/41

465: 82

**465**

Tax Evasion

"Nucky" Johnson - article on case in Reader's Digest 523

5/1/42

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by Helvering 5/18/42

529: 86

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Tax Evasion

Bioff, Wm.: Status of case reported by Helvering

7/6/42

547, 134  
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Leaw's, Inc.

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RKO Corp.

Twentieth Century-Fox Film Corp.

Warner Bros. Pictures, Inc.

Helvering memo concerning extortion payments

10/30/42

500: 224

Tax Evasion

concerning investigation  
Lewis, John L.: Conf. present, H. J. Bell,  
Sullivan, Gaston, Helvering, and Trey

593

12/5/42

a) Letter memo on Helvering at

593: 111

Springfield, Ill.

594: 68



**Tax Evasion**

**Empire Ordnance Co.**

**Rosenman-HMJr conv.**

**HMJr-Sullivan   "**

**11/6/44**

**"**

**674: 67-A**

**69-A**

**674**

Tax Evasion ~~Group~~:

683

Schenck, ~~Nicholas~~ Inability to serve subpoena

discussed by Treas. group 12/13/43 683: 97

Lewis, John L. ~~True or not?~~ Status of case discussed by 684: 190

Treas. group 12/13/43 97

Tax Evasion

726

Kellems, Vivien: Present status of case  
given HMJr by Sullivan 5/1/44

726: 14

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**Vivien Kellems and brother: Payments reported  
current 7/24/44**

757: 191

## Tax Evasion

Large-denomination bills - ways to prevent  
hoarding as means of tax evasion discussed  
by HMJr and Treas. group 1/8/45 808: 3

discussed  
by HMJr and Treas. group (~~XXI~~ Irey included)  
1/9/45 161

- etc.,  
a) U.S. News article read by HMJr  
b) Viner asked to come down to discuss  
1/9/45 172

discussed  
by HMJr and Treas. group (<sup>Smith</sup> Irey also present)  
1/10/45 221

- a) O'Connell memo entitled "Suggested  
Currency Program for U.S." discussed  
1) Actual memo 338

White, DuBois, and Luxford advise against  
action at this time 1/12/45 809: 133

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| * OPA report on large-denomination bills<br>in black mkt. operations<br>1/12/45 | 809: 135 |
| U.S. News article: "Over-Supply of Currency<br>Symptom of Lawbreaking" 1/5/45   | 138      |
| Kent's column in Baltimore Sun; "Tax Evaders<br>and Hoarding" 1/7/45            | 141      |
| Conf. of Treas. group; Currie and Viner present<br>1/13/45                      | 166      |
| a) Foreign currency problem discussed                                           | 168      |
| b) Banks to be advised against re-issuing<br>large bills - Luxford suggestion   | 170      |
| c) Currie opposition voiced                                                     | 170      |

## Tax Evasion

Large-denomination bills - ways to prevent  
hoarding as means of tax evasion

See also Book 808

British plan for withdrawal of large-  
denomination notes outlined in

Bk. of Eng. cable to FRB of NY

1/27/45

813: 69,70

Disc. by Dr. Viner & Dr. group 2/1/45 815: 93

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Motion Picture Industry: Incorporation to  
obtain capital gains benefits outlined  
in O'Connell memo 1/30/45

814: 113



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O'Connell reports on conf. with Gaston, Nunan,  
Irey, and Woolf 2/15/45

819  
819: 213

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Miami investigation by Irey, Etc. - report on

3/2/45

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Lustig, Henry (Longchamps Restaurants)

Recapitulation of currency deposits  
in N.Y. banks 3/15/45

828

828: 277

## Tax Evasion

Tentative program after discussions between

O'Connell, Nunan, Gaston, and Irej

3/21/45

830: 138

Irej memo on return from Miami 3/21/45

151

Conf.; present: HMJr, D.W. Bell, Gaston, O'Connell,

C.S. Bell, Irej, Schoeneman, Nunan, Evans,

Berkshire, Sherwood, and Woolf

3/22/45

831: 24

a) N.Y. attitude that no responsibility

rests with Collectors checking to HMJr

*Thursgepal comment*

831:284

## Tax Evasion

Drive discussed by HMJr, D.W. Bell, ~~MM~~ C.S. Bell,  
O'Connell, Irey, Woolf, Fussell

3/24/45

832: 23

a) Irey explains publicity is not  
directed by him

24

b) Leads from Fed. Res. Banks discussed  
by D. W. Bell

25

Gasten report on latest developments 3/27/45 833: 1

a) Wash. Post editorial attached

3

Nunan resume of activities 3/30/45

833: 147

# Tax Evasion

Reports on progress of enforcement drive

4/2/45

834: 110

2nd series of reports 4/10/45

835: 201

3rd series of reports 4/16/45

837: 177

Nunan resumed 4/16/45

331

Tax Legislation

See Revenue Revision

598

Tax Legislative Counsel

See Treas. Dept. (Reorganization)

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Tax Research, Division of

Magill list of outstanding men in the field of 139  
taxation 9/1/38 138: 1

Tax Research, Division of

Projects completed since adjournment of Congress

12/28/39

232

232: 274

Tax Research, Div. of  
Report of projects during Feb., 1940

243

243: 173

Tax Research, Div. of

Report on projects during March, 1940

249

249: 284

Tax Research, Division of  
Progress report for May

267

267: 426

Tax Research, Division of

Resume of projects during June 1940

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277: 198

**Tax Research, Division of**  
**Report on projects during July 1940**

**288: 19**

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Tax Research, Div. of  
Report of projects during August 1940

296: 367

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Tax Research, Div. of

Report on projects during September 1940

309: 333

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Tax Research, Div. of

Report on projects during Oct. 1940

326: 398

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Tax Research, Div. of  
Report on projects during November 1940

333:297

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Tax Research, Div. of  
Report on projects during December 1940

344: ~~337~~  
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Tax Research, Div. of  
Report of projects during January 1941

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353: 206

Tax Research, Div. of  
Report of projects during February 1941

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Tax Research, Div. of  
Report on projects during April 1941

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Tax Research, Div. of  
Report of projects during March 1941

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Tax Research, Div. of  
Report on projects during May 1941

404: 213

404

Tax Research, Div. of  
Report on projects during June 1941

417: 229  
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Tax Research, Div. of  
Report covering July 1941-March 1942

6/18/42

540

540: 242

a) Discontinuance to save paper  
recommended by Thompson

241

Tax Research, Div. of  
Report for July-Sept., 1942

10/31/42

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580

Tax Research, Div. of  
See Deferments, Military

718

Tax Research, Div. of  
Tax Legislative Counsel

To report to HMJr through Under Secy.

4/6/44

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718: 7,36

Tax Research, Div. of

See Treas. Dept. (Reorganization)

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Tax Revision Studies, 1937: Volume I  
General Statement, Revenue Estimates,  
Summaries, and Recommendations



**Tax Revision Studies, 1937: Volume II**  
**Income, Capital Stock, and Excess-Profits Taxes**

**Tax Revision Studies, 1937: Volume III**  
**Capital Gains Tax**

83

Tax Revision Studies, 1937: Volume IV  
Undistributed Profits Tax

**Tax Revision Studies, 1937: Volume V**  
**Estate and Gift Taxes**

85

**Tax Revision Studies, 1937: Volume VI**  
**Excise Taxes**

Tax Savings Notes  
See Revenue Revision

450

Taxation

Book 175

Suggested tax adjustments designed  
to reduce deterrent effects on  
business : March 1939



Revenue Revision, 1934 (see also Taxation)

1

See Congress, Statements before, by H&Jr

Magill statement 12/15/33

1: 2

Discussed at White House conf.; FDR says

"getting after corporate holdings is awfully  
popular" 5/1/34

41

~~Taxation of business~~

Tax-exempt Securities

See Congress, Statements before, by HMJr

1

Taxation (or also Revenue Revision, 1934)

Sen. Harrison asks whether Administration wishes  
to recommend increase to care for increased  
expenditures caused by overriding FDR's veto  
(bonus); Louis Howe consulted. Exchange of  
telegrams with FDR 4/2/34

1: 25

## Taxation

Brief summary of preliminary report on British  
Tax System made by Magill, Parker, and King  
11/22/34

2: 204,  
207

Confidential report on special taxes now expiring,  
tax changes proposed, etc., presented to FDR  
12/11/34

Frankfurter, (Felix) consulted concerning  
development of program of taxation on  
corporations 12/19/34

275

332

# Taxation

5

Oliphant advises H & W Jr against sending tax message to F.D.R.; H & W Jr does not agree - unless what is in back of Oliphant's mind  
5/27/35

✓ 1820

Senator K.ing tells H & W Jr he has been concerned about overlapping Federal & state taxation for some time 4/30/35 ✓ 6040

# I Taxation Top programs

6

ZDR discusses plan with H & M Jr after suggest to update  
Bobby Fitzmaurice's birthday 6/19/55

TF 51

a) Ray Moky has written message; essential features:

inheritance tax

graduate tax

inter-corporate tax

tax on top names; other items change in minimum section:  
10% surtax 10% div.

unnecessary surplus

depletion

tax exempt securities

\* Tax program

6

Pat Hamilton asks to see H. M. J. concerning; H. M. J. tells  
him the FDR he ought to see 6/10/55

IF 81

Carters showing British income + inheritance taxes  
saying "I balanced the British budget; must you balance?" IF 98

~~Pat Hamilton told by H. M. J. he has seen FDR + resolution  
as passed by House contains all taxes required so far  
concerning is enclosed 6/15/55~~

IF 38D-E

Taxation

Draft of message discussed by H. W. J. with F. D. R. July 17<sup>th</sup> 1915

H. W. J. states he was not sent inheritance tax to  
return the public debt; <sup>it</sup> ~~therefore~~ should balance  
budget or take place of income tax

sent a simpler draft discussed with F. D. R. by H. W. J.,  
O. L. G. and J. A. C. - Bill 6/19/15

III 10 +

29 +

96 +



2 Taxation

7

Ad Harrison told by H. H. Jr. he has confDR —  
resolution as passed by House contains all  
taxes agreed so far as Treasury is concerned 4/15/20

~~PH~~ IS A - B

3 Taxation

7

Hon Jr wants FDR to get tax message to the bill before  
now 6/14/35 - so stock will be out before Treasury announces  
financing

III 119

Hon Jr, O. G. Hunt, Hanes & Jackson confer at supper Sunday,  
6/16; when told new sources of revenue may produce  $\frac{1}{4}$  billion, Hon Jr fears Congress may "grab" money for some  
warlike purpose, i.e. bonus. Hon Jr therefore suggests stating  
message "looking forward to the balancing of the budget...."  
Others think this will also win friends for inheritance tax picture

III 118

## \* Taxation

7

H.M. Jr. tells FDR at 9<sup>00</sup> Sun. PM.; Felix Frankfurter also present as he had been on the previous Thurs PM when H.M. Jr. persuaded FDR to include integrate dividend tax as one of the principles of new taxation (1. inheritance - gift tax revised; 2. revision of rates in high brackets of personal income tax; 3. corp. net inc. tax graduated according to size of income + provision of waiver there integrate dividend tax). H.M. Jr. & Felix Frankfurter was there on Thurs PM to whip message into shape -

2  
5 Taxation

7

Moley would then put final touches on draft. H.M. Jr tells FDR "if you will give me Moley's draft & the Pres. draft will more or less be glad to prepare final draft"; FDR agrees.

On Sun P.M. H.M. Jr suggests sentence "Looking forward to balancing our budget -"; F.D.R. ~~is~~ against using it. III 139

F.D.R. again wants to omit interregional dividends tax  
F.D.R. wants to use revenue for inheritance tax to decrease public debt (Bill says "either feasible nor legal")

Treasury again discusses entire message. III 139

## 6 Taxation

7

FDR again ~~discusses~~ whole subject w/ Treas. people  
(Bill present also); cartoon showing "British inheritance  
tax balancing budget; why can not U.S. do same thing?"  
statement FDR - probably "did the trick"; still  
opposed to integrate dividends

XIV  
140

Harrison & Taft tell FDR to hold up <sup>tax</sup> ~~sp~~ message until  
Security Bill is passed

XV 140

FDR decides against sentence "looking forward to balance our  
budget"

XVI 141

1 Taxation

7

FDR suggests Hm Sr that Treasury say "before a final decision is made by the Committee we wish to call your attention to the other method - treating inheritance as tho' it were annual income"

6/25/32

EIF 146

LaFollette requests working papers on inheritance tax; FDR suggests letter giving by income for 1934; Hm Sr does not agree - thinks all requests for info should come from Harrison; when asked if he wants inheritance part of tax program passed - FDR says he does not know. <sup>106</sup>EIF 146

## 5 Taxation

7

Lafayette telephone conversation

~~III~~ 163

Harrison - H.M.Jr telephone " ; Harrison wants "figures" on the policy matters sent up to Lyplani there 6/25/35

III 158

Olight phone from Capitol " 6/25/35

Treasury estimates a Parker (Joint Comm.) <sup>not complete</sup> financial estimates

III 170

to FDR by H.M.Jr 6/26/35

~~III~~ 161

Estimated revenue under proposed inheritance tax rates + \$50,000 exemption

~~III~~ 184

# Taxation

8

Garnett constantly saying he could work tax bill in 20 minutes; FDR thinks he could work one in 24 hrs. - H.M.J. analyzes FDR's last suggestion & shows it would <sup>produce</sup> only \$20,000,000. FDR must incur <sup>expend</sup> as this it was annual income

7/4 VIII 1  
35

Hues - 21 August memo explaining Parker's (Joint Committee) ~~estimate~~ <sup>estimate of rate</sup> & Treasury's estimates done at request of Senator Harwood 7/2/1935

VIII 7+



## ~ Taxation

statement before Com. on Ways & Means 7/8/55 on 8

"proposed taxation of ind. & corp. ~~retirement~~ <sup>income</sup> ~~tax~~ <sup>tax</sup>,  
inheritances & gifts"

~~VIII~~ 35+

Supplemental statement returning tax rate schedules  
submitted to Treas. for estimate of probable yield ~~III~~ 41+

FDR suggests time has come for Treasury to help  
"up on hill"; H.M. Jr. calls Doughton; Doughton says  
he will write his own tax bill 7/22/55

~~III~~ 112

# Taxation

9

FDR tells H M J. ~~Sen~~ <sup>Sen</sup> Harrison is upset about difference  
between Senate & House tax measures; wants to go with  
Senate rather than inheritance tax - Birch Parker says it will  
be to administer. Treasury therefore decides "to abandon inheritance  
tax entirely & increase estate tax rates for revenue is not consistent  
with President's message"  
8/13/35

28

LaFollette phones Robert Jackson. Senate refuses to allow  
an inheritance tax to go with tax measure if House refuses  
insist

30

Taxation, Conflicting

9  
Hans has reached point in his study where he wishes to  
contact each state to check tabulation etc; Wm Jr

says "OK"

8/14/35-

LX 31

Taxes: claims for x funds

9

Julius Martin wants to file claims for Hm Jr + wife + wife's  
dividends of Tri-Continental Corp. because of notice dated 3/7/55 -  
to preferred stockholders 8/29/55 ~~71~~ 71

a) Hm Jr opposes

b) Aliphant wanted - opposes

Taxation

13

Hm Jr asks FDR if he wishes to change capital gains  
tax; indicates he ~~is~~ not; Hm Jr so informs

Baruch, who shows annoyance "11/30- III 22

\* Hm Jr discusses with following idea presented  
by group to help heavy industry: reduce to 4 yrs.  
in which depreciation of machinery can be completed "11/30-  
III 36 A-D

## Taxation ~~Income~~ Tax

Oligarchic rights a plan to amend by gov. <sup>15</sup> mar

liberal allowances for agricultural 11/136 IV 64

a) To stimulate production - employment in heavy - double  
and collective  
~~11/136~~

~~Earnings~~  
Tax Bill, 1936

18

Bill, Has a 10.9 hour meet with HHS to discuss

2/18/36 ~~1936~~ 15

Meeting at White House to discuss ignored FDR,  
HHS, Taylor, Bell, Oliphant, McVining, Has 2/14/36 ~~1936~~ 20-30

a) In connection with section of proposed bill concerning  
"With hold Earnings Tax", FDR said if possible  
loopholes had been considered

2 <sup>Revenue</sup>  
~~For~~ Bill, 1936

18

b) Processing Tax rates (oil & non oil) Disposal  
SEE table on p. 37

c) Taxing existing corporation Surpluses Disposal

Meeting in HWA's office 2/19/36

~~Item~~ - 41

a) Olightment rate draft for message  
(see p. 383 & also p. 39)

b) <sup>statement</sup> message on withheld corporate earnings  
prop. memo. at Res + Stat.

.. 60-74



3. ~~Run~~ Bill, 1936

18

H.M. Jr. tells Bill FDA can do nothing on tax bill until  
from bill passed 2/19/36

Text 43

Meeting at White House 2/27/36

" 92-95

" - H.M. Jr.'s home 2/26/36; present H.M. Jr., Clighead,  
Hans, Dick, Gordon, Vince, Wright, Lyman,

Text 114-119

" Clighead explains and distributes summary;   
discussion of

Revenue  
~~Top~~ Bill, 1936

19

Draft of message discussed at W. H. 3/2/36

~~1-12~~

Actual message presented to Congress 7/3/36

13+

~~as ~~the~~ ~~message~~ ~~discussed~~ with former ~~3/3/36~~~~  
Publicity discussed by H. M. Tr., Alpha & Gamma 5/6/36

~~13+~~  
16

Tearing point of view that proposed tax bill should  
not be "butchered with questions" 3/6/36

40

New revenue by increased tax of 4<sup>00</sup> per gallon on distilled  
spirit & 4<sup>00</sup> per barrel on beer discussed

53

a) HM Jr discusses possibility of  
Tex. officials going down to Hill  
to explain - with Garret, Byrnes,  
Daugherty 3/3/36 ~~13~~ 13A-H

2 Revenue  
~~the~~ Bill, 1936

19

a) estimate of increased yield

~~XIX~~ 55-57

Magill consulted on new sources of revenue

~~XIX~~ 116-117

a) Bailie phones H M Jr he wants Magill to advise  
J. & W. Schlegman & Co on tax matters but that  
Oliphant has advised Magill against this

b) Discussion: Magill & Oliphant; Bailie & Oliphant & Co

c) Magill's letter to H M Jr concerning

3 Revenue Bill, 1936

19

Report of sub-comm. of House Ways + Means Com. 3/16/36

Holmring + McLeod testimony

~~166~~ 166

" 190

Revenue ~~Bill~~ <sup>Bill</sup>, 1936

20

Hearing testimony before House Com. on Ways & Means

4/13/36

XX 33

Alphabet & Key

4/16/36

.. 54

Practical examples of operation of proposed corp. tax as compared with existing federal corp. taxes

.. 55-59

Revenue Bill, 1936

22

Reports of House Ways + Means Com. 4/21/36 ~~XXII~~ 22

H.W. Jr. discusses estimates with Harrison 4/24/36 "23-28"

Draft only of H.W. Jr.'s statement <sup>appearance in bill with</sup> <sup>with</sup> <sup>Fin. Comm.</sup> <sup>4/24/36</sup> ~~XXII~~ 25A-B

Fin. Comm. 4/27/36

~~XXII~~ 68-97

Send draft

" 98-113

Statement made 4/30/36

" 114-129

(see pp. 195-204 for material H.W. Jr. took with him)

Stock market sells off 4-5 points 4/30/36 131

Revenue Bill, 1936

22

Stock market \_\_\_\_\_

Has memo concerning 4/25/36

~~XXX~~ 132-136

Eckles + H. M. Jr. confer 4/27/36

.. 137x

4) E. Hume's Oliphant - Has been making mistakes on  
Oliphant tapes because of lack of experience

Heboring testimony before Senate Fin. Com. 4/30/36 ~~III~~ 205



Revue Art, 1936

2  
 \* Mr. C. R. Knight is now whether H. R. 5 should  
 appear at hearing 4/14/36

~~SECRET~~ 38

Revenue Act, 1936

23

H.M. Jr asks concerning proposed tax on undistributed  
earnings - is it fair to small business man? 5/1/36

a) Oliphant's answer

b) Virginia

Has testimony before Senate Com. 5/1/36 ~~note~~ 6  
13-14  
20  
" 9

NY Times: Senators move to increase tax bill yield

\$140 million after negotiations glca 5/1/36 10-12

H.M. Jr asks concerning loopholes 5/4/36 70C 22

a) Oliphant's memo

2 Revenue Act, 1936

23

H M Jr & Lyman join conf. in Harrison's office

at 5 PM. 5/1/36

~~148-150~~ 148-150

Geo. May challenges part of Treasury estimates

a) encls. of H M Jr's letter to Harrison concerning

.. 151-155

b) Press conference

.. 156-161

c) H M Jr discusses with Lyman, Hays, Bell, Taylor,  
Graham & Kilpatrick

.. 168-171

3 Revenue Act, 1936

23

c) \_\_\_\_\_

1. Hm Jr wants to invite outstanding commit  
to check estimates

2. Taylor suggest alternate plan (expg. 172-173)

d) NY Times article concerning Hm Jr - many incongruence

e) Hm Jr discusses article with Earl Bailie 5/8/46 ~~174~~ 174-175  
Senator King suggests estimates of yield of certain tax proposals 5/8/46 ~~186A-5~~ 186A-5 .. 162-165

\* Revenue <sup>Act</sup> Bill, 1936

23

Byrd, Senator Harry F. addresses letter to Hm Jr

concerning certain financially strong corporations  
"which will pay little or no tax if grading bill  
is passed" 5/8/36

~~sent~~ 166167

Hm Jr tells FDR Pat Harrison wants to see  
him FDR; Hm Jr thinks Treasury should have  
been released first 5/7/36

.. 185

# Revenue Bill, 1936

24

Senator Boyd letter to H.M.Jr concerning "many financially strong corporations which will pay little or no tax if pending bill is passed" 5/8/36 ~~5/8/36~~ 8-10

H.M.Jr's answer 5/11/36 .. 6-7

Boyd's further letter 5/11/36 .. 5

Conference letter in H.M.Jr's office 5/11/36 .. 12-

2 Revenue Bill, 1936

H.M.J. moral debt, estimates <sup>accuracy of</sup> <sup>to</sup> how much revenue  
new bill will produce 5/11/36

24

~~Bill~~ 13-20

- a) H.M.J. thinks only risk is the loopholes; Viner calls this a "legal risk"
- b) H.M.J. questions elephant <sup>based on traditions</sup>
- c) H.M.J. plans producing \$642 million (see pg. 21-23)  
discussed
- d) H.M.J. talks to Harrison + H.V. about Ayala letter

3 Revenue Bill, 1936

24

Oliphant memo - general statement on the objections to the  
proposed tax on withheld corporate earnings presented in  
the hearings before the Senate Finance Com. SSR 25-41

Further conference in H. E. S. office 5/11/36 2:30pm SSR 49-52

- a) Answer to Byrd reply
- b) Harmon letter confirming Byrd request
- c) Lybrand reports persistent belief "Bill is Oliphant's" - Senate  
Com. report D. to defend it; Oliphant refutes



← Revenue Bill, 1936

24

d) Kent reports "not one 4 or 5 Senators would vote for House bill on a test vote"

e) Kent says Harrison would like "to obtain a considerable part of general corp. tax - superimpose a 15% tax on undistributed corp. earnings"

Hm Jr asks Jones to submit testimony to Treasury, as Wallace did - h for submitting it in Hill

~~24~~ 52

Hm Jr tells Elighault to go to Hill 5/12/36 - Hm Jr to stay at room to defend his figures .. 53

# Revenue Bill, 1936

24

Daugherty, at White House, tells H. W. Jr. "you can't let us  
own; we want to change bill & align it with existing market  
let us; we are sick & tired of giving in to Senate" 5/11/36 .. 55

Euler's memo discussed (pages 74-75) at W. H. .. 55

Jones letter to Chairman of Special Finance Comm. 5/14/36 .. 59-60

Senator Connally (Texas) asks for certain details 5/11/36 .. 97

Revenue Bill, 1936

24

Hearings & Alighant continue argument as to who will  
discuss common phase of bill before Senate Finance Com.;

H.M. Jr. displaced 5/12/36

~~100-102~~

Hallace testifies

Alighant (- Hearings) testify

" 104

2, H.M. Jr. - Upmanu talk about testimony 104A-C

" 103-104

Further Hearings on correspondence asking for all info.

supplementing Byrd request 5/22/36

" 105-108

Revenue Bill, 1936

24

Conference: H. M. Jr., Taylor, Bell & Lybman; in Mr. McK's  
office: McK., Gorton, Russell (Bureau of Int. Rev.) Oppen.

Klaus & Burns & Evans of ~~the~~ William Anderson & Co of  
Chicago

5/12/36

RR 109-112

a) H. M. & "Elephant" report they got away with murder  
on Lee Hill"

b) H. M. Jr. states if asked - he will say he does not believe  
in the H. M. bill

§ Rev Bill, 1936

24

- c) Representatives of Arlson firm agree with H. W. Jr
  - d) Discrepancy between Moody figures used by B. J. & actual income tax returns discussed
- McReynolds reports reports of Arthur Arlson firm are  
busy & Himmelblau is now Vincent 5/16/36 ~~140-141~~
- Has memo on retention of all parent corporation taxes as  
graduated tax on undistributed adjusted net income  
super. in poss. ~~140-141~~

9

Rev Bill, 1936

24

thousand requests further data as to tax treatment  
of interlocking companies 5/14/36

~~146~~ 146

Connolly's tax proposal discussed

11-147-49

Preliminary estimate of Senate Finance Com. Proposal # 11-147-12

-262-265

<sup>10</sup> Rev Bill, 1936

24

Huey tells group he wants to tell FDR at lunch  
differs between Huey's plan & House bill 5/11/36 ~~162~~

a) tells them Lyman took Eccles memo to Hill  
without his knowledge

"Status of tax bill" as reported to FDR 5/15/36 ~~165-171~~

Chapman says "nothing more important for legislation  
stand point than to have Vincent on conference call; Huey Jr  
thinks it dangerous to make any suggestions 5/16/36 ~~237~~

" Rev Bill, 1936

24

Conference in Hm Jr's office 5/20/36

~~270-276~~

a) Hm's estimate not complete; Lyhner suggests consulting Hansen about delay; Hm Jr. against labelling these "tentative estimates".

b) Hansen unsatisfied; says "give us the best you have"; Schlager to present estimates



Revenue Bill, 1936

25

Harrison plan (as it met to visit House, May 21, 1936) ~~XXV~~ 1-8

Finance Committee's plan (used at ... conference, May 21, 1936)  
Confidential ~~XXV~~ 25-30

HvH conf with FDR on letter to Harrison; report to  
McR., Helmering, Lyman, Taylor, Hues, Seliger, Gurnea, Alighieri  
6/22/36 21-

a) HvH's pencilled notes on main envelope  
attached (p. 41)

<sup>2</sup> Revenue Bill, 1936

25

- b) Photostat copy of finance com's tax plan as  
at mem 5/24/36 with FDR's notations - basis for  
answer ~~xxx~~ 35-40
- c) Informal at mem 5/23 in HmJr's office .. 69-79
- d) Draft of letter as sent to Hyde Park .. 42

HmJr phone for finance 5/25/36 .. 96-99

- a) FDR's instructions for HmJr, Alghut, HmJr
- b) HmJr to see Harwood somewhere alone

3 Revenue Bill, 1936

25

Harrison ill; HmSr confers with FDR; FDR  
phones Robinson; Robinson to send for Barkley,

George & HmSr

5/26/36

xxv  
~~103-104~~

103-104

a) preliminary estimate as HmSr showed it to  
FDR

.. 105

(Eligland memo concerning Srs. Finance Com.:  
amendment respecting the state tax proceeds of

✓ Rev — Bill, 1936

25

any insurance policies, not in excess of \$1 million,  
made payable to U.S. & removed to gift of  
state taxts 5/27/36

xxv  
~~123-24~~

Alighetti memo concerning making phases  
of White House conference & concerning inclusion  
of Vinson in Conference Committee when tax bill  
is rewritten 5/24/36

xxv  
~~125-127~~

Revenue Bill, 1936

FDR describes conf. with Democratic members of  
the Finance Com. as "I told them a thing or two, I did  
I" to New Jr; Hm Jr not improved  $5/21/36$  ~~XXV~~ 150

Preliminary estimate of Senate Finance Com. proposal #A-12  
 $5/29/36$  ~~XXV~~ 151-  
154

\* Revenue Bill, 1936

6

25

~~Finance Committee's tax plan as of Nov 5/21/36~~ ~~25-39~~

~~a) estimate of probable increase in revenues~~

~~for Senate Finance Com.'s proposed C-3~~ "to

Lafollette - Black letter to H. W. I. A. Greening

"Thorough + complete study of injustices of present  
tax system --- show present equitable distribution  
of tax burden" 5/22/36

XXV 44

\* Revenue Bill, 1936

7 Lafayette

a) Alighanti opinion

b) suggested answers

25

~~XXV~~ 45

- 46-58

Revenue Bill, 1936

26

Mr. J. Thomas Barkley; FDR wishes they should work  
closely on tactics next 24 hrs. 6/1/36 ~~200~~ 4-6

a) Black minority report to be offered  
in the floor 4/2/36 " 7-9

4/2/36 " 10-11

Has' comments on revenue estimates of Smith majority bill  
as contained in Com.'s report to Smith 6/1/36 ~~200~~ 12-14

a) Disposed in FDR ...



<sup>2</sup> Revenue Bill, 1936

26

H.M.S. till 9.30 group FDR -11 not ask left with  
+ Black not to offer amendment 6/2/36 ~~11~~ 22

Uphold memo concerning Sm. Fin. Comm.'s failure  
to impose effective tax on undistrib. earnings by  
attempting to strengthen Section 102 6/6/36 ~~11~~ 76

"Important collateral provisions to be changed in  
conference  
a) needed W.H. 6/3/36 at 4 PM ... 6/4/36 ... 83-93A  
... 129-129

Revenue Bill, 1936

26

FDR tells H. C. W. Jr there will be 8 Senate conferees so

Lafollet can be included 6/5/36 ~~100~~ 128

Revenue Act, 1936

27

Telephone Innovation Daugherty - H M J r 4/16/36 ~~1001-2~~ <sup>1001-2</sup>

a) D. says Smith will not accept a bill under

a corp. tax

b) H M J to H M D. he thinks some corp. tax should  
be retained - ought not to give up what we are  
sure of; D. agrees

c) H M J transmits all 11 minutes, as requested  
by Daugherty, to FDR 6/17/36 ~~1001-2~~ 31-44

2 Revenue Act, 1936

27

Eligland memo on debate on respective

Senate & House proposals 6/17/36 ~~11/15/36~~

Conference report 6/19/36

" 46

Examples of effect of conference com. bill on taxes  
of small corporations

" 47-48

Copy of Act signed 6/22/36

" 151

Revenue Act of 1937

Magill memo giving brief summary of principal changes  
effected by Rev. Act. of 1937, approved by ~~XXXXXX~~  
FDR on August 26, 1937, 9/8/37

87  
87: 292,  
307

# Tax legislation

29

See also Revenue Acts for various years

Memo to HMA Jr for HMA: capital gains + losses;  
tax provisions, rates + yield 8/1/36

29:45-48

HMA Jr, Viner, HMA, Taylor, Gorton + Olghand confer  
on ineffective tax schedules 8/10/36

29:82

Proposed HMA Jr ~~memo~~ letter to FDR 8/10/36

29:93-96

a) no new taxes + no increases in rates necessary

## <sup>2</sup> Tax legislation

29

b) general revision of tax laws suggested

Proposed letter to Doughton from FDR suggesting  
such revision

29:87-90

~~Zucker (Dir of Rec & Stat) was in treatment of  
capital gains & losses by Gen. Rec. & also for  
industrial~~

### 3 Tax legislation

29

capital gains & losses: treatment of by Gr. Britain  
• some foreign countries (Zucker, Div. of Rec. & Stat.  
memo) 8/10/36

29: 91-127

Miscellaneous taxes, Rev. Act of 1932, amended (Zucker  
memo) 8/10/36

29: 128-129



\* Tax (up) labor

29

Belbo opposed to Hansen; Hansen must be a check;  
therefor Early tells Hansen "tax letter, should go  
out this morn" <sup>to Hansen & FDR</sup> 8/10/36

29:145

a) letter tax to Early by Garbo  
agreed

29:147-150

Legislation program suggestions (Hansen  
first memo)

29:151-160

# 5 Tax legislation

①. plant news concerning study to make tax laws

too running or burdensome

9/12/56

29:183-184

Draper (dept of Commerce) - House conversation 9/12/56  
 - a) House asks Commerce not to comment on proposed legislation  
 Ticker comment on Harrison primary filed

29:185A-C

\* Conf. at White House

29:186-205

# 1. Tax Revision

30

meeting of Joint Com. on Taxation - Treasury staff

a) progress of study outlined (Zaner memo) 8/18/66 30:77-78

\* our

Conference in Van Dine's office; present Mr. Van Dine, Hans,  
Lipman, Taylor, Bell, Carter, Dykeman; Halvorsen; Partner  
of Joint Com. - Business (House Legislative Council) 8/25/66  
30:255-264

\* Vince asked for names of good people  
for advisory com. of 12 on table for Treasury

8/24/36

~~see~~ 167D-E,

167D-O

<sup>2</sup> Tap Revision

30

Olis, Ditty Com. of Int. Revenue to agent  
Bureau on study 8/29/36 30:357

Miscellaneous taxes discussed 8/31/36 30:36f

31  
Tax Revision

Capital gains study: joint meeting of Scientific  
Exch. Comm. & Treasury 9/1/36 31:1-3

~~Joint Committee on Taxation reports on studies  
it sends Treasury to source 9/1/36 31:65-45~~

Taxation

32

Speech (radio) by H.M. Jr. planned on history  
of individual & corporation tax laws 9/15/66  
~~XXXX~~: 218

# Tax Revision

Parner (Joint Committee) discusses in letter to H. W. S. 9/16/66 <sup>32</sup> ~~ASST~~ 81

Resumé of system as of 1925 - subsequent

✓ changes

32: ~~75-77~~

307-312

✓ Magill's recommendations for economists in charge  
of tax studies

9/17/66

32: ~~82~~ 313



Taxation

33

SEE Mellon Family

33: 22-24

.. Speeches by Hm Jr

a) Memo of questions + answers for radio  
interview on federal taxation + federal tax  
policy 9/11/36

33: 30-36

Tax Rev. 3rd

38

Memo on comparative individual income taxes  
in U.S., Canada & Great Britain 10/16/66 ~~22-44-65~~

15:451-285

~~List of NY Law Society where memo was presented  
helpful forwarded the file by St. James 11/12/66 22-115-109~~

**Tax Revision**

List of N.Y. Law Society members whose  
work and counsel would be helpful is  
furnished HMJr by Oliphant 10/15/36 40: 1-2

## Taxation

45  
HMLr consults Landis (SEC) regarding tax standpoint of (1) foreigner who buys U.S. stocks for profit, and (2) U.S. citizen who buys stocks in London in order to avoid taxes in U.S. - 11/18/36

45: 187-188

Tax Revision program

Hon. J. C. McGowan 12/15/36

47:181-184

~~Forster, Dwight - Kent, Ohio - 2000 - 2000 - 2000 - 2000~~

~~(Hawkins)~~

~~35:126-128~~

Tax Revision

43

Parker (Joint Committee) confers with Oliphant,

Kent, Zucker, and Haas 12/12/36

48: 148-150,  
155

## Taxation

### Undistributed profits tax:

Haas reports on meeting with Gerrish Milliken of the Deering-Milliken Co., N.Y.C., concerning operation of tax on several specific textile corps. to which his co. has extended substantial loans 1/8/37 51: 146

### Sporting goods tax:

Haas reports on meeting with Curtis, chmn. of board of directors of A. G. Spaulding & Bros. - 1/8/37 147

Resume' of ICC report, commenting on undistributed profits tax which did not clear through Treas. before presentation to FDR - 1/12/37 - 2/20/37..215-16

a) HMLr's letter to FDR 1/12/37 217-220  
(See next card)

## 2 Taxation

Undistributed profits tax:

- b) <sup>Meeting</sup> Meeting at White House to discuss ICC's  
1936 annual report concerning effects of  
operation of undistributed profits tax  
particularly with regard to weak railroads;  
Present: FDR, H.W.Jr, Carroll Miller (ICC),  
Oliphant, Haas 1/14/37

51: 374-376

- c) Carroll Miller tells H.W.Jr ICC has appointed  
Eastman to confer with Treas. 1/16/37

394



## Taxation

### ~ Undistributed profits tax:

ICC ~~transmits~~ (Joseph B. Eastman) transmits to  
Treas. proposed draft of letter to FDR

1/26/37

53: 66

a) FDR tells McReynolds before letter  
is sent Carroll Miller should see  
him (FDR)

65

### \ Real property taxes:

Conf. with rexpaps. of Dept. of Justice

1/29/37

281

Taxation

✓ Undistributed profits tax:

Draft of letter for transmittal to FDR sent  
to Treas. for review 2/3/37

54  
54: 64

- a) HMJr-Miller conversation concerning non-delivery  
of letter 2/9/37 253,

Foreign investments:

300,331

~~Magill and Haas tell HMJr they have already  
had 2 or 3 discussions 2/8/37~~

~~225~~

Magill notifies HMJr he has now read ICC  
correspondence 1/26; apparently neither  
letter was in his possession at time  
Mr. Sweet conferred with him 2/11/37

401

see also Foreign investments: Revt. in the future

Taxation

55

FDR and HMJr agree that total excess of expenditures outside of budget will not exceed \$100 million for new legislation; any excess of receipts over estimates will be subtracted from \$100 million; therefore no new taxation will be required

2/12/37

55: 1

a) HMJr tells Bell 2/12/37

22

Conf. in HMJr's office; present: HMJr, Harrison (Senator), Doughton (Congressman), Oliphant, Parker, Magill 2/11/37

104

See also Foreign Conf.: Dist. on budget

~~Exemption~~ ~~Exemption~~

55

Undistributed profits tax

HMJr suggests to Eastman conference next wk.  
to discuss comments in IOC annual report

2/19/37

55: 459

## Taxation

See also Foreign Capital: Restriction of Inflow  
Copper: 56

HMJr asks Oliphant if FDR can treat the 4¢ tax like the others, i.e., reduce it by half

2/23/37

56: 140

- a) HMJr tells Oliphant "yesterday Treas. had to buy a hundred thousand sterling against copper that was exported from this country; we actually have a shortage of copper in this country - 17¢ price abroad"

- b) Oliphant memo as prepared for FDR

2/25/37

226

Undistributed profits tax:

Eastman accepts HMJr's invitation for discussion of comments on undis. profits tax in ICC report

2/20/37

10

## Taxation

### Undistributed profits tax:

Myron C. Taylor (Chmn. of Bd., U.S. Steel Corp.)  
transmits to FDR memo by Geo. O. May (Price,  
Waterhouse & Co.) on "New construction and  
the undistributed profits tax" 3/11/37

59  
59: 293

**Taxation**

61

**Internal Rev. Forms:**

**Magill reports Committee has made certain preliminary  
recommendations 3/26/37 61: 155**

## Taxation

Oliphant Memo: Request for info. concerning  
income tax returns of Justices of Sup. Ct.  
transmitted to Shafroth from Tom Corcoran  
by way of Morris (Dept. of Justice); Oliphant  
refuses info. and HMJr OK's refusal 4/12/37 64;

Letter to FDR from HMJr commenting on 165  
U.S. Chamber of Commerce recommendation  
at its annual meeting that the plan of  
corporate taxation outlined in FDR's message  
to Congress on March 3, '36, be substituted  
for the plan now embodied in Revenue Act of  
1936, thus indicating complete change of heart  
since the Chamber vigorously opposed all forms  
of undistributed profits taxation before the  
Congressional Committee in 1936 4/13/37 208



## Taxation

(Congressman, No.)

63

Magill discusses at 9:30 meeting Cochran's/  
constitutional amendment to tax Fed. and State  
employees 4/15/37

65; 11

HMJr is going to ask for systematic check  
on all Ann. citizens living outside the U.S.,  
and their salaries, once each year; also  
all corps. being organized by Ann. citizens  
in foreign countries 4/16/37

53

a) HMJr again discusses case of 400,000  
~~the~~ citizens living abroad; wants meeting  
this week and thinks Feis should be present  
4/19/37

173

Magill reports to HMJr on income tax oath;  
thinks it just as easy to have return notarized  
as to procure 2 witnesses to signature 4/19/37 179

## 2 Taxation

Memo on salaries of Fed., state, and local employees  
and tax-exempt securities in connection with  
conf. between HMJr, Oliphant, Magill, and  
Doughton 4/22/37

65: 417

## Taxation

For FDR's request that HMJr investigate loopholes in tax system, see page 72,

Conf. in HMJr's office; present: Magill, Oliphant, Halvering, McReynolds 4/29/37 66: 315

- a) Reorganization of Bureau discussed so that number of places for review of additional tax cases before reaching Bd. of Tax Appeals may be lessened

Taxation

HMJr tells Sen. Wheeler as long as he occupies  
office of Secy. of Treas. it will never be used  
to persecute anyone on income tax 5/14/37 68:184

80

## Taxation

70

Magill memo on possibility of taxing purchases  
and sales of Amn. securities of non-resident aliens

5/25/37

70: 8

Conf. in re proposal for new withholding tax on  
foreign capital; present: Magill, Oliphant,  
Gaston, Oppen, Taylor, Viner, White, Upham,  
Lochhead, and Bell 5/25/37

10

Viner memo in re withholding tax 5/25/37

42

Taxation

See Foreign Capital: Restriction of Inflow

-- 74

Taxation

78

Plan proposed by Haas, Oppen, Riefler, Viner, White  
and Zucker, for taxing non-resident aliens  
and non-resident foreign corporations

7/8/37

78: 7

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Magill memo concerning conf. with Vinson in re  
revenue program for 1938 9/28/37

90: 107

a) H&Jr discusses ideas with Magill  
9/30/37

180

Tax on capital gains and the undistributed profits  
tax discussed by Magill, Cong. Celler (N.Y.),  
Morris Tremaine, and L. H. Parker (Joint Com.)  
9/30/37

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As result of Tremaine-Cellar visit, ways to protect  
Magill from incorrect reporting discussed at  
9:30 meeting      10/1/37      91: 2

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For reciprocal info., see BIS

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See Speeches by H&Jr: "Improving Fed. Administration"

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106

Processing tax deductions and refunds: Special  
situation discussed at 9:30 meeting 1/25/38

106: 319

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Possibility of increased taxes in connection with  
1940 budget discussed at conf. with FDR by

HMJr, Hanes, and Bell 10/10/38 145: 78

Fed. Real Estate: Bell transmits to HMJr memo  
to FDR/<sup>800</sup>copy of Fed. Real Estate report  
10/12/38

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Knollenberg article, "The Supreme Court and  
Tax-exempt Income" (Harper's, October 1938),  
forwarded to HMJr by Spingarn

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147: 202

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Correspondence between State and Treas., and  
Treas. and Int. Rev., concerning British  
Embassy's note inviting U.S. to participate  
in an internatl. conf. in London, looking  
to the adoption of a convention for the  
exemption from taxation of liquid fuel  
and lubricants used in internatl. air traffic

155: 12,14

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156

Processing Taxes: FDR tells H&Jr and Wallace to

"get together" 12/16/38

156: 301

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159

Publicity feature of income tax returns discussed  
at 9:30 meeting 1/3/39

159: 51.89

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Publicity feature of income tax returns: Hanes memo

on Trans. responsibility for, under 1936 and

1938 revenue acts

1/11/39

160: 1-A



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Atty. Gen. Murphy tells H&Jr he approves proposed  
release on special committee to audit all Fed.  
incomes over \$10,000 2/7/39

163: 237

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164

Hanes tells HMJr Helvering wishes to discuss matter  
of annual audit of ~~max~~ salaries of public  
officials \$10,000 and over, before any  
action is taken

2/9/39

164: 86

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Drafts of statement on changes in tax laws to be made  
by HMJr before Com. on Ways and Means sent to Ga.  
on 4/5/39

176: 110,116

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Taxation (War)

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See War Conditions: Taxation

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Harbor Improvements Project: Tax plans considered  
by Secys. of War, Commerce, and Treas. by direction  
of FDR; Hanes report 11/22/39 223: 229

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See Financing, Govt.: Budget Message, 1940

" Revenue Revision

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See also War Conditions - Purchasing Mission

(British-French): Amortization, etc., discussed

by Purvis and HMJr 12/22/39

232: 22



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Publicity on those getting \$75,000 and over discussed  
at 9:30 meeting 1/3/40

233: 151

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1% of income tax collections reported on in

Sullivan memo 1/18/40

236  
236: 252

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## Taxation

Natl. Defense: HMJr suggests stamp so that

"people will see that money they are paying  
is for national defense" 6/20/40

a) Discussed at group meeting 6/20/40

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274: 182

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See <sup>81</sup>Revenue Revision

Graves memo on system of special stamps "so that taxpayers may know that specified portion of taxes goes directly to natl. defense"

6/24/40

275: 84

- a) Foley memo on scope of Treas. authority to assist in program for natl. defense by exercising powers conferred by internal revenue laws (12/12/39)

~~91~~ 90

Conf.: present: Bell, Gaston, Viner, and White

6/24/40

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- a) Disadvantages of use of stamps listed

\* b) Gaston disapproves of "Defense Tax  
Paid" stamp      6/24/40      275: 217

1) HMJr disagrees 100%

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State tax immunity to defense contractors  
discussed by Treas. and Justice groups:

Foley memo 2/28/41

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377: 138

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War-time increases in taxation in Gt. Britain

3/4/41

378: 273



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Sales Tax: HMJr's memo to FDR discussing report 383  
of delay in placing of contracts 3/19/41

383: 297

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