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Switzerland

For purchase of Swiss francs from Central Bk.
of Turkey, see Stabilization Fund
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See Foreign Funds Control
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Counter proposal to the British on financial negotiations discussed by reps. of State and Treas. - Glasser memo 8/17/42 5598 76
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For investigation of insurance co.s.,
see Foreign Funds Controls: Ship Movements
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Standard Telephone & Radio Co., Zurich
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Switzerland
See War Refugee Bd.: Passports
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See War Refugee Bd.
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See War Refugee Bd.
Attitude of Swiss Minister Bruggemann and his wife (Henry Wallace's sister) toward Treas. restrictions discussed at 9:30 meeting 6/6/44

a) Hirschmann and Pehle invited to Swiss Legation to lunch 6/6/44
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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 12/30/44

805: 219-1
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Switzerland

Aid to Germany: War Dept. letter to Currie on eve of departure to Switzerland

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See War Refugee Bd.
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Currie Mission: Progress outlined in Cee memo
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Nureyev in Swiss Gov't outlined 3/12/229
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Currie Mission: See Foreign Funds Control
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Simple, Grand,

Tullipines House. He says he began to gain an answer in the
case for ruling permitting corporations to deduct

charitable contributions as expenses for income-tax purposes.

H.M. Jr. disappears, but a few to Clapham 7/11/35.
Swope, Gerard
See Appts. and Resignations
Swepe, Gerard
See Treasury Dept.; Elder Statesmen
Swope, Gerard
See Appts. and Resignations
Swape, Gerard
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Swope, Herbert Bayard
See Financing, Govt.: War Savings Bonds
(3rd War Loan Drive)
Swope, Herbert Bayard
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Swope, Herbert Bayard
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Alphabet till FDR of study was 6 months period 8F73
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Syria
See War Conditions: Foreign Funds Control
Syria
See War Conditions: Foreign Funds Control
Syria

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Szyk, Arthur
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a) Story

b) Disc. all 9:30 meeting 7/14/42

c) Will make cartoons for Dr. - Graves memo 7/24/42
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 Wiley memo 6/30/41

Letter to Rockefeller
Tabouis, Genevieve

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Tabouis, Genevieve
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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
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Attacks HMJr in connection with proposed use of Stab. Fund for loan to China; Wagner defends HMJr 12/6/40
Taft, Robt. A. (Senator, Ohio)

"HMJr directs foreign policy rather than Hull" - continued statements discussed by 9:30 group

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See also Revenue Revision
Paul memo on criticism of Treas.    8/1/42  5564

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See Pension Trust Amendment
Taft, Mrs. William Howard
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Shortage of currency and possible bearing of establishment of Caisse Centrale pour la France Libre on currency situation discussed in cable from Amn. Consul, Tahiti 5/29/42
Talmadge, Eugene (Governor, Georgia)

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See War Conditions
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Shipment to U.S.S.R. - Hoflich report

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Ruth Bryan asked protest section of Tariff Act which if not stopped to pay tariff on aluminum containers (kettles) when it enters or when it is shipped back. It was unwise to agree bill granting them.
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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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Tax Avoidance
See Statements by HMJr
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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

Fussell memo on newspaper exaggerations of income tax investigations 3/23/45
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 287
Houghteling to be consulted about enlisting help of NY labor unions - HMJr suggests to Nunan 3/23/45 831: 288

Gaston resume of activities with suggestions for improvement - originally submitted in 1943; resubmitted 3/23/45

C.S. Bell memo: survey on organization, personnel, and administrative machinery 4/10/45
Tay was in the office talking to Thomas about the "Burch" schulky case 7/26/33 - D 118 J-L
Tax Evasion

Int. Rev. unable to furnish HIMJr 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

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

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

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.

See memo on methods of tax evasion presented to FDR by HMJr.
* 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. prepared by HMJr and Oliphant preparatory to conf. with FDR and Cummings 5/17/37

FDR asks HMJr to start immediately working on speech "in which he will name names" 5/17/37
Tax Evasion

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

Gaston speech prepared for FDR 5/21/37

HMJr, Magill, Oliphant, and Gaston confer with FDR 5/21/37

a) FDR given (1) letter from HMJr to FDR on methods, without using names; 194
b) similar letter without names 208
(3) letter from HMJr to FDR on subject of taxation of non-resident aliens 205
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 Chmn. 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

a) Has discussed matter with almost all callers; has talked to Senators LaFollette and Black

b) Would like to get [redacted] 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"

Olpinant 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 go over 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
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

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 Amn. Bar Assn. 5/28/37 236

HMJr and Magill call to White House; confer with Magi 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

a) Conf. at 10:15 Sat, 5/29; presents HMJr, Harrison, Doughton, Magill, and Gaston
Tax Evasion
Pres.'s message to Congress 6/1/37
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
b) McKellar commends HNJr on floor of Senate for communicating facts to Pres. and to Congress

Magill tells HNJr Shafroth wants more time in case entire matter should be delayed 6/5/37
1) Doughton and Cooper report to Magill on discussions with Rules Committee 6/4/37
Tax Evasion

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, Irby, Tarlean 6/7/37

a) Ford case discussed

Explanation of/shipboard 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

HM Jr. 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
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
HMJr-Doughton telephone conversation concerning examination of income tax returns of FDR and Mrs. FDR 7/6/37 that
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 Mrs. Roosevelts and Morgenthau 7/6/37
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
a) H. reports on conversations he has had with McIntyre and LeMand
b) HMJr 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

a) Irey again states 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

a) Irey reports he has checked Morgenthau returns back to 1933 and finds nothing at all questionable
Doughton tells Magill McIntyre he has told him that FDR has had very satisfactory conf. with Treadway and Crowther 7/7/37. 77: 212

a) James Roosevelt talks to HMJr while C. and T. are with FDR going over his income tax returns.
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 HMSC 7/8/37

HMJr and Doughton again confer 7/8/37

a) Doughton reports that FDR is thoroughly upset

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

HMJr also consults Vinson (Ky.)

" " " Capper (Kansas)

" " " LaFollette (Wisconsin)

" " " " Cooper (Tenn.)

" " " " Cullen (N.Y.)
2 Tax Evasion
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
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
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
Tax Evasion
Skidmore Case
Discussed at conf. 4/11/39
177
177: 228
Tax Evasion

Chicago, Illinois: Tax Evasion 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

HMJR gives Ickes resume of Annenberg and Skidmore cases in Chicago 4/13/39

Annenberg, Moe: Murphy assures HMJR Justice will extend every cooperation 4/12/39
Tax Evasion

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


a) Lansing, Mich.; Harrisburg, Pa.; Atlantic City, N.J.; 
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
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
Annenberg, Moe:

Foley tells WMJr Justice will recommend that case be presented to Grand Jury so that sufficient facts to prove criminal intent will be uncovered 5/2/39
Tax Evasion
Roerich, Nicholas:
Resume of case prepared by Foley  5/8/39
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

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

a) For actual letters, see pp. 277, 278
Tax Evasion

Movie Cases:

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

Monte Cases

Mr. Schenck, Joseph:

James Roosevelt again contacts Hanes; HMJr dictates letter for Hanes saying he is not at liberty to discuss these cases 5/25/39

a) Roosevelt answer 5/29/39

Conf.; present: HMJr, Hanes, McReynolds, Graves, Gaston, Wenchel, and Irey 5/31/39
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, Irey, 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
Movie Cases:
Hanes gives chronological resumé 10/27/39

Joseph M. Schenck, et al.:
Clark (Asst. Atty. Gen.) given certain info.
by Wenchel 10/27/39

Grand Jury proceedings: Helvering memo
calling them "inadequate and ineffective"
10/28/39
Tax Evasion
Movie Cases:
Schenck, Joseph M.:
Irey resume' 10/30/39

Twentieth Century-Fox reorganization:
HMJr asks Greenbaum, Magill, and Knollenberg to confer with Treas. lawyers concerning 10/31/39

Conference; present: HMJr, Hanes, Gaston, Foley, Helvering, Irey, Wenkel, Kades 10/31/39

History as prepared by Foley
Tax Evasion

Movie Cases:

Foley statement of facts 11/1/39
Conf. between Trens. officials and
Greenbaum and Knollenberg 11/2/39
a) Knollenberg memo
b) Greenbaum

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

Next move after receipt of Greenbaum-Knollenberg memo discussed
by HMJr with Hanes, Gaston, Irey, and
Cairns 11/8/39
Tax Evasion
Movie Cases:
Foley memo giving summary of procedure recommended based upon Greenbaum-Knollenberg report 11/9/39

a) Recommendations of Foley, Greenbaum, and Knollenberg
Tax Evasion

Annenberg, Moe:

HMJr tells Foley he is concerned over Attorney General's plan for settlement 11/24/39
Tax Evasion

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

Annenberg, Moe:

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

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
Tax Evasion

Movie Cases:

HMMJr and Murphy discuss progress; HMMJr worried

12/15/39

229: 311
Tax Evasion


a) Resume of Bloff and Schenck cases, etc.

470
Tax Evasion

Movie Cases:
Bioff and Schenck cases discussed by HM Jr and Atty. Gen. 1/2/40
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  

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Tax Evasion

Movie Cases:

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

1/11/40
Elder, Bowman (former treasurer, 2% Club):
Plans to compel him to testify discussed by Helvering, Foley, Irey, Graves, Sullivan, and Wonchel 1/17/40
Kentucky Rock Asphalt Cos.: memo concerning
1/23/40

a) Foley reports on certain aspects of business at Treas. meeting
1/25/40
HIM Jr. and Helvering discuss advantages of having investigatory work done by attys. of Gen. Counsel's office or investigators from Irey's office

2/1/40

a) Conf.; present: HIM Jr., Gaston, Foley, Helvering, Graves, Irey, Sullivan, and Leming 2/6/40

1) Portland Cement prices by states, Jan.-1939
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
   b) HMJr and Irey discuss Harper's suggestion that "Elder will now talk" 2/28/40 170

U.S. District Atty. Nolan (Indiana) discussed by HMJr and Jackson 2/29/40 221

Conf.; present: HMJr, Sullivan, Helvering, Irey 2/29/40 233
   a) Conversation with Jackson discussed
   b) Harper's approach to Treas. discussed
* a) 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 HMJr

2/28/40

a) HMJr tells Jackson about visit

[Redacted] 2/29/40

243: 67

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Harper's (Fowler) conversation with Greenbaum at Frank's suggestion reported by HDJr to Foley, Sullivan, and Irey 3/6/40
Tax Evasion
Indiana:

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

a) Discussed at Treas. meeting

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

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

Conf. (Drew Pearson leak discussed); present: HMJr, Foley, Sullivan, Irey, and Schwarz 3/14/40

a) Memo of Pearson conf. with Sullivan
Tax Evasion
Indiana
Conf.; present: HMJr, Graves, Helvering, Irey, Thompson, and Cairns 3/15/40

a) Helvering discusses actual securing of evidence
b) Carpenter (member of Foley’s staff) wanted by Helvering and Graves but Foley objects
c) Hoosier Democratic Club: Summary of record relative to inquiry relating to taxable status

Foley agrees to release of Carpenter 3/16/40
Conf.; present: HMJr, Foley, Sullivan, Landis, Magill, Graves, Halvering, Mooney 3/20/40 248:

a) Resume' of case and decision that Treas. must make concerning securing of court order discussed.

b) Hoosier Democratic Club: Record of inquiry relative to inquiry of taxable status.
Tax Evasion
Indiana: See Book 252
Tax Evasion
Movie Cases:
Progress report  4/10/40

253
253: 35
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

Annenberg advised by counsel to plead guilty:

Foley memo 4/19/40
Tax Evasion

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

5/2/40

a) He says, "No basis for criminal prosecution."
Tax Evasion

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

5/7/40


Discussed at 9:30 meeting 5/8/40
Tax Evasion

Annenberg/case:

Helvering and HJ Jr discuss new offer of
$6 million  5/13/40
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
Tax Evasion
Annenberg case:

Complete set of all papers in connection with offer in settlement of tax liabilities
6/10/40
Tax Evasion
Indiana:

Payments by McNutt and Elder reported in Indiana papers; HMJr annoyed and asks Graves to investigate 7/8/40 280: 250
Tax Evasion
Indiana: Publicity prior to Democratic Convention in Chicago discussed by McNutt's rep. and Treas.
7/12/40
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

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
Tax Evasion

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

Scalise, George: True bill returned against
10/4/40
Tax Evasion
Darryl Zanuck case: Settlement discussed
at 9:30 meeting 10/8/40

320: 16

320
Tax Evasion

Darryl Zanuck case: Acceptance of settlement proposal recommended in Helvering memo 10/11/40
Tax Evasion

Johnson, Wm. R. (Chicago, Ill.):
Partner of Wm. R. Skidmore in operation of gambling places; conviction reported by Irey 10/24/40
Tax Evasion


Folks Resume 2/10/41 371: 100
Tax Evasion

Calif.: Ford (John Ansel) tells Ickes McAdoo, his partner, etc., involved 3/18/41 383: 144
Tax Evasion

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

Case discussed by Biddle and HNJr

3/20/41
Tax Evasion

Johnson, “Nucky” Biddle asks HMJr for help in examining panel 7/11/41

420: 114, 117
Tax Evasion

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

Johnson, "Nucky": Case may be written up for Reader's Digest 11/5/41
Tax Evasion
Glasser-Kretzke case: HMJr discusses with Biddle
11/7/41
Tax Evasion

"Nucky" Johnson - article on case in Reader’s Digest

5/1/42
Tax Evasion
Schenck, Joseph M.: Progress on case reported by Helvering 5/18/42
Tax Evasion
Bioff, Wm. Status of case reported by Helvering
7/6/42
Tax Evasion
Loew's, Inc.
RKO Corp.
Twentieth Century-Fox Film Corp.
Warner Bros. Pictures, Inc.

Hunvering memo concerning extortion payments
10/30/42
Tax Evasion
Lewis, John L.; Conf. present H. R., Bell, Sullivan, Gaston, Helvering, and Trey
12/5/42
a) State memo on collector at Springfield, Ill.
Tax Evasion
Empire Ordnance Co.
Rosenman-HMJr conv. 11/6/44
HMJr-Sullivan

674: 67-A
69-A
Tax Evasion

Schenck, Nicholas: Inability to serve subpoena discussed by Treas. group 12/13/43  683: 97

Lewis, John L.: Status of case discussed by Treas. group 12/13/43  97
Tax Evasion
Kellems, Vivien: Present status of case
given HMJr by Sullivan 5/1/44
726: 14
Tax Evasion
Vivien Kellems and brother: Payments reported current 7/24/44

757
Tax Evasion

Large-denomination bills - ways to prevent hoarding as means of tax evasion discussed by HMJr and Treas. group 1/8/45 discussed by HMJr and Treas. group (Irey included) 1/9/45 etc.,
a) U.S. News article read by HMJr
b) Viner asked to come down to discuss 1/9/45 discussed by HMJr and Treas. group (Irey also present) 1/10/45
a) O'Connell memo entitled "Suggested Currency Program for U.S." discussed 1) Actual memo
White, DuBois, and Luxford advise against action at this time 1/12/45
* OPA report on large-denomination bills in black mkt. operations 1/12/45

U.S. News article: "Over-Supply of Currency Symptom of Lawbreaking" 1/5/45

Kent's column in Baltimore Sun: "Tax Evaders and Hoarding" 1/7/45

Conf. of Treas. group; Currie and Viner present 1/13/45

a) Foreign currency problem discussed 168

b) Banks to be advised against re-issuing 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

Disc. by Ad Viner 27 Nov. group 27/11/45 815: 93
Tax Evasion

Motion Picture Industry: Incorporation to obtain capital gains benefits outlined in O'Connell memo 1/30/45
Tax Evasion
O'Connell reports on conf. with Gaston, Nunan, Irey, and Woolf 2/15/45
Tax Evasion

Miami investigation by Irey, etc. - report on 3/2/45
Tax Evasion
Lustig, Henry (Longchamps Restaurants)
Recapitulation of currency deposits in N.Y. banks 3/15/45
Tax Evasion

Tentative program after discussions between O'Connell, Nunnan, Gaston, and Irey
3/21/45

Irey memo on return from Miami 3/21/45

Conf.; present: HMJr, D.W. Bell, Gaston, O'Connell, C.S. Bell, Irey, Schoeneman, Nunnan, Evans, Berkshire, Sherwood, and Woolf
3/22/45

a) N.Y. attitude that no responsibility rests with Collectors shipping to HMJr

Handwritten comment
Tax Evasion

Drive discussed by HM Jr, D.W. Bell, MM C.S. Bell, O'Connell, Irey, Woelf, Russell
3/24/45

a) Irey explains publicity is not
directed by him

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

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

a) Wash. Post editorial attached

Nunan resumé of activities 3/30/45 833: 147
Tax Evasion

Reports on progress of enforcement drive

4/2/45

2nd series of reports 4/10/45

3rd series of reports 4/16/45

Nunan resumed 4/16/45
Tax Legislation
See Revenue Revision
Tax Legislative Counsel
See Treas. Dept. (Reorganization)
Tax Research, Division of Magill list of outstanding men in the field of taxation 9/1/38 138:1
Tax Research, Division of
Projects completed since adjournment of Congress
12/28/39

232: 274
Tax Research, Div. of
Report of projects during Feb., 1940
Tax Research, Div. of
Report on projects during March, 1940

249: 284
Tax Research, Division of Progress report for May 267 267: 426
Tax Research, Division of
Resume of projects during June 1940  277  277: 198
Tax Research, Division of
Report on projects during July 1940
Tax Research, Div. of
Report of projects during August 1940

296: 367

296
Tax Research, Div. of
Report on projects during September 1940 309: 333

309
Tax Research, Div. of
Report on projects during Oct. 1940

326: 398

326
Tax Research, Div. of
Report on projects during December 1940

344: 327
327

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

353

353: 206
Tax Research, Div. of
Report on projects during April 1941

393: 282

393
Tax Research, Div. of
Report of projects during March 1941
Tax Research, Div. of
Report on projects during May 1941

404: 213
404
Tax Research, Div. of
Report on projects during June 1941
Tax Research, Div. of
Report covering July 1941-March 1942
6/18/42

a) Discontinuance to save paper
  recommended by Thompson
Tax Research, Div. of
Report for July-Sept., 1942

10/31/42

580 303

580
Tax Research, Div. of Tax Legislative Counsel

To report to HMJr through Under Secy.

4/6/44
Tax Research, Div. of
See Treas. Dept. (Reorganization)
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
Tax Revision Studies, 1937: Volume IV
Undistributed Profits Tax
Tax Revision Studies, 1937: Volume V
Estate and Gift Taxes
Excise Taxes
Tax Savings Notes
See Revenue Revision
Taxation
Book 175

suggested tax adjustments designed to reduce detriment effects on business: March 1939
Revenue Revision, 1934 (see also Taxation)

See Congress, Statements before, by HJr Magill statement 12/15/33

Discussed at White House conf.; FDR says “getting after corporate holdings is awfully popular” 5/1/34
Tax-exempt Securities
See Congress, Statements before, by HMJr
Tentation (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
Taxation

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

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
Taxation

Alphonse advises House against sending Tiffany to F.D.R.; House does not agree unless it is in

back of Alphonse and

5/27/35

V. 1820

Senator King tells House that he has been concerned about

overlapping federal and state taxation for over 8 yr; 4/30/35
FOR dinner please with H.M. 50 after supper to celebrate
Roxy Fitzgerald's birthday 6/13/33.

Ray married has written message iessential
inheritance tax
graduated tax
inter-corporate tax
n° top names

10% surtax 1US Div.
unnecessary signature
Depletion
tax symptoms-istics
Pat Hammond asks to see how far concerning him in FDA he urged to see 6/16/19.

Cartoon showing British prime minister saying "If balanced the British budget in twenty years balanced?!" 15/98.

Pat Hammond told by H.M.S. he has seen F.D.R. & resolution agreed by Hansen contains all taxes against 60 for economy is needed 6/18/33.
Transmittal

Draft of message discussed by Hm50 Jr with FDR about

Hm50 Jr states he was not yet in the war to be held at the time of mid-summer

budget or time place of mid-summer

send a simpler draft discussed with FDR by Hm50 Jr,

Oliphant, Jackson, a Bill 6/19/45

7:10

24

964
Adviser told by House he has seen FDR resolution as passed by House contains all tax agreements so far as Treasury is concerned 4/15.20

FH 15 A. 20
3. Taxation

How Jr. expects F.D.R. to get tax measure on the hill before
next session '29-30'—so shock will be on budget-making.

H.G., Oliphant, Hausman, Treadwell confer at supper Sunday.
4/16; mentioned new sources of revenue may produce $14
billion, how Jr. fears Congress may "grab" money for non-
productive purposes, i.e. bonuses. How Jr. therefore suggests stating
message "looking forward to the balancing of the budget..."
Others think this will also win friends for inheritance tax plan.
Tayatard

HM to see FDR at 7.30 Sun. PM; Felix Frankfurter also present as he had been in the [prison]. Thus PM new
HM to pounded FDR to include intangibles dividend
tax as one of the principles of new taxatum (1. inheritance
gift tax revision; 2. revision of rates in high brackets
of personal income tax; 3. Corp. net inc. tax graduated
according to signs of income + generation of (max. then)
itangibles dividend tax). HM to loving Frankfurter
was there on Thur. PM to whip message into shape.
Mr. Murray has gone final touches on draft. HMTS tells FDR "if you will give me Mr. Murray’s draft on the lines of yours, I will be glad to prepare final draft." FDR agrees.

At 3:30 P.M. HMTS suggests putting "looking forward to balancing new budget." FDR agrees against using it. FDR again refers to omit interagency dividends tax.

FDR makes to use revenue for inheritance tax to decrease public debt (Bell says "within feasible no legal"). Treasury again discusses entire message.
FDR agree[ed] whole subject with Trum g'ple
(Bill forced also); custom shewing 'British inheritance
trap' balancing budget; why can not U.S. do some thing?
show to FDR - probably 'did the trick' FDR
opposed to incorporate dividends
Harmon a daughter ask FDR to hold up tax message until
sociality bill is passed

FDR decides against sending 'duny forced to balance tax
budget'
FDR suggests HmSt send Treasury any, if in a final decision is made by the committee in wish to call your attention to the other method — taxing inheritance as tho it were annual income. 6/25/35

Lafollette requests morning papers on inheritance tax; FDR suggests letter giving big income for 1934; HmSt does not agree. Thanks all agreed for info should come from Treasury; when asked if he meant inheritance part of tax program passed. FDR says he does not know.
Taxation

Lafayette telephone connection

Ollie [sic] phone from capital "con. adjourned-financial estimates not explicit"

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

Garner consistently saying he could write tax bill in 20 minutes; FDR thinks he could write one in 24 hrs. - Hm, so analyze FDR's last suggestion on what it would produce only 120,000,000. FDR mentioned inheritance tax as though it were annual income 4/35.

Heads Alignment memo explaining Parker's (Joint Committee) schedule of state revenue/estimate done at request of Senator Harriman 7/2/1935.
Taxation

Statement before Comm. on Ways & Means 7/13/35 on "Proposed taxation of ind. & corp. in hearing of witnesses & gifts"

Supplemented statement returning tax return schedules submitted to Treas. for estimate of probable yield 8/1/35

EDR suggests time has come for dressing to help "up on hill"; HWSr. calls daughter; daughter says he will wait his turn to help 7/25/35

III 112
Taxation

F.D.R. tells H.W.S. that he is upset about differences between Senate and House tax measures, which to provide estate value over inheritance tax. Parry says it was to administer. Treasury therefore decides to abandon inheritance tax entirely. A decrease in estate tax rates for revenue is not consistent with President's message.

La Follette phones Robert Jackson. Senate conferees will allow an inheritance tax to go into tax measure if Senate members insist.

7/13/33.
Taxation, Conflicting

has been reached point in his study when he wishes to

contact each state to check tabulation etc; Wm Jr

says "OK" 8/14/65
Taxes: claims for refunds

Julie Martin wants to file claims for the funds she is due in dividends of Tri-Continental Corp. because of notice dated 3/7/65 to all stockholders. 8/29/65

a) H & In. opposes
b) Aliprant opposes
Taxation

Mr. Jo asks FDR if he wishes to change capital gains tax; indicates he does not; Mr. Jo so informs Baruch, who shows annoyance.

* Mr. Jo survives with thrilling idea presented by Group to help heavy industry: "Fthe" to 25% in which depreciation of machinery can be completed. 1/30.
Aideal needs a plan to amend by prov. man.
Liberal allowances for agrarian 1736 ED 64
a) to stimulate production in mining, industrial
and industries
Earn-Fying Tax, 1936

Bill, have a Milghead meet with House to discuss

2/18/36

Meeting at which House to discuss signed FDR,

House, Taylor, Bill, Milghead, Mr. Vining, House 2/18/36

a) In connection with section of proposed bill

"Will hold Earning Tax," FDR said. If possible

100 holes had this standard.
2. Senate Bill, 1936

b) Processing tax rates (old vs new go good); discussed
   See table on p. 37

c) Taxing existing corporation surpluses dismissed
   Hockey in Massachusetts office 2/14/36
   a) High rate draft for message
      (see p. 303 on Policy, p. 29)
   b) Message on withheld corporate earnings... 60-14
Bill, 1936

HR 77B. B. J. P. R.D. can do nothing until bill is in his grasp 2/19/36

HR 57B. Home 2/26/36; signed HR 57B. Gilbert, Hans, Bill, Gardner, Vince, Marth, Leham.

in) (Gilbert) syph. and distributed anyway?

Discussion of
February 11, 1936

Draft of message received at W.H. 3/11/36

Actual message presented to Congress 3/13/36

Publicity discussed by Mr. Tru, Alphonse Gunton 3/14/36

Treasury point of view that proposed tax bill should not be "butchered with questions" 3/16/36

New revenue by increased tax of $1 per gallon on distilled spirits to $1.00 per barrel on bar distilled, 3/25/36
a) HMIS discussed possibility of Tex. officials going down to Hill to explain - with Gomul, Reyes, 
Daughtry 3/3/36

XIX 13A-H
Bill, 1936

a) estimate of insured yield

Magill consulted on new sources of revenue

b) Bailie's advice to J. W. S. Hume to have Magill to advise S. A. S. Hammond & Co on try written by J. B. O'G. Hammond has advised Magill against this

c) Discussion: Magill, O'G. Hammond, Bailie, A. Hammond et al.

c) Magill's letter to H. W. Jr. concerning
Revenue B.H. 1956

Report of sub-committee of House Ways & Means Committee, 3/24/56

Hunting & McLeod testimony

Kill 166

n 190
Revenue Bill, 1936

Hearing testimony before House Comm. on ways and means.

Alphabetical index...

Practical examples of operation of proposed corporation as compared with existing island crop taxes.
Revenue Bill, 1936

Reports of House Ways & Means Comm. 4.1.36

HW 5 discussed estimates with Harris on 4.24.36. 23-28 appearance in bill with "fair" from HmJel's statement in Fin. Comm. 4.27.36

Scant draft

Statement made 4.13036

(stock market sells off 4-5 points joining bill comm. 61, 131)
Revenue Bill, 1936

Stock market —

Has memo awaiting 2/28/36

Eccles H.R. Jr. (as) 4/21/36

E. Kennicott Allighard - has many mistakes on
speech tapes because of lack of experience.

Hearing testimony by Senator Forn. (as) 4/30/36 7/18-19
Revenue Act, 1936

petition [illegible] his case whether he so shoule appear at hearing 4/14/36
Revenue Act, 1936

House asks naming proposed tax on undistributed earnings - is it fair to small business men? 7/1/36

Senator answer...

Virginia had testimony before Senate Comm. 5/13/36 10-19

NY Times: Senator asks more to increase tax bill yield $40 million after more than $85m. 5/1/36 10-12

HM JF asks naming loophole 5/4/36 70C 2v

Goliath's memo
Revenue Act, 1936

Mr. Jr. Lyham join in H.R.'s office 3 P.M. 5/7/36

Gov. May challenge part of Treasury estimates

a) words of 12th m's letter to Harris, etc.

b) Press conference

c) H.R. discussion with Lyham, Harris, Bell, Taylor, 

Crockett & McPherson

151-153

156-161

165-171
3 Revenue Act, 1936

c) 

1. House must be invited and leading commit
   to check estimates

2. Taylor suggested ultimate plan (xxyy, 172-173)

3) NYT article warning NMSO—many consequential

4) HMSO discussion article with Earl Balfour (xxyy, 174-176)

5) Senate King sought estimates on yield of certain tax (xx, 162-165)
Revenue Act, 1936

Byrd, Senator Henry F. alludes letter to HMT Jr.

"Commencing certain financially strong corporations
which will pay little or no tax if pending bill
is passed" 5/18/36

HMT Jr. hill FDR, Pat Harris must boss
HMT Jr. HARRIS Treasury should have
been released fact 5/18/36
Revenue Bill, 1936

Senator Bred letter to HMJS regarding "many financially strong corporations which will pay little or no tax if pending bill is passed." 5/18/36

HMJS's answer 5/11/36 6-7

Senator further letter 5/11/36

Confirmed is letter in HMJS's office 5/11/36. 12-
Revenue Bill, 1936

To avoid doubt, estimates of the much needed new bill will produce $5436.

a) Hess denies only risk is the loopholes; Vivien calls this a "legal risk."
b) Harris questions alignment based on traditions.
c) Hess' proposal, producing $642 million (c. 1932-23) dismissed.
d) We should talk to Harris on all about Hyde letter.
Revenue Bill, 1936

(Alphabet memo: general statement in the objection to the proposed tax on withheld corporate savings granted in the hearings before the Senate Finance Com. 1936-41)

Further conference in Chairman's office 5/11/36 1936-49-52

a) Answer to Byrd reply

b) Hand-in letter conforming Byrd request

Revenue Bill, 1936

2) Kent reports "not one 4 or 5 Senator will vote for House bill on a test vote."

3) Kent says he will live "to obtain a considerable part of social corp. tax - superimpose a 15% tax on undistributed corp. earnings."

HM Sr. asked June to submit testimony to Treasury, and Wallace did. He for submitting it wasn't

HM Sr. told Elighard to go to Hill 5/19/36. "take it to stay at ease to adjust his figuring."

53
Revenue Bill, 1936

Broglione, at his house, tells me: "you said let me
come in whole to change bills. All right, I'll bring you what
I need; I've an idea of giving it to Senate." 5/11/36

Eccles memo discussed. (see pp. 19-15) A. W. H. 65

Joint letter to Chairman of Joint Finance Comm. 5/13/36 89-60

Senator Connally (Texas) asks for certain Ehrman 5/16/36 97
Revenue Bill, 1936

Has or Alighanit continue argued as to who will
discuss common phase of bill left with Finance Com.

Am I displaced 07/23/36

Mr. Wallace testifies

Alighanit (or Haas) testify

Some Mr. Alighanait talk about testimony 104 A-C

Further Harrison correspondence asking for all info.

Supplementing Bird request 302/26

105-108
Revenue Bill, 1936

Conference: Mr. St., Taylor, Bell & Lightman; in Mr. McR's office: Mr. R., Gaston, Russell (Bureau of Nat. Rev.) Ripper.
Khan & Burrows Evans of the American Anderson Co of Chicago

5/12/36

a) Hear a ripping apt for they got away with it not to what

in tree hill

b) He may state if asked, he'll say he was not there

in the house bill
9 Rev Bill, 1936

(c) Representatives of Arthur firm will see him Jr

2) Discrepancy between Moody figures and Byrd's actual income tax return. Please discuss.

McReynolds reports representatives of Arthur firm are very a Himmelehan is not. Vincenzo [5/13/36]

Has memo re restriction of all general corporation taxes are graduated tax on undistributed adjusted net income.

[Handwritten note: 141-104]
Red Bill, 1936

thousands rejected further data as to the ultimate of interlocking companies. 6/14/36

Connolly's tax proposal discussed

Preliminary estimate of Senate Finance Comm. Proposal 14/12/36

-260-256
Rev Bill, 1936

Here's what he wants to tell FDR about

a) till then legum took Eccles memo to bill

without his knowledge

Status of tax bill is regarded by FDR 5/15/36 160-171

(Whitney says) nothing more important than legislature
standpoint than to have Vincent be confirmed by JM 3/6
Humph it dangerous to move any suggestions

237
Conference in HM Jr's office 5/20/36

a) these saboteurs not complete; lynch' suggests
  involving French civil delay; H.A.M. against
  labelling these "information saboteurs".

b) Havers consulted; says "give no clue but you
  have"; Slichter to furnish saboteurs
Revenue Bill, 1936

Harrison plan (as it met to White House, May 21, 1936)

Finance committee's plan (under conference, May 22, 1936)

HMSR conf. with FDR on letter to Harrison in regard to

1) Harrison's pencilled notes on mail to Congress
attached (p. 41)
Revenue Bill, 1936

b) Photostat copy of finance committee's tax plan as at noon 9/2/36 with FDR's notations - basis for answer

\[ 35-40 \]

3) Conference at noon 5/23 in House's office  " 6/7/39

d) Draft of letter as sent to Hyde Park  " 7/1/39

HMJS phone from Farm 5/25/36  " 9/6-99

a) FDR's instructions for moving, White House

b) HMJS to see Harris and somewhere alone
Resume Bill, 1936

Harrison ill, HMSc coffee with FDR; FDR phones Robinson; Robinson to send for Barnley.

Georgina H. Sw5e 5/26/36

2) preliminary estimate of house should it be
FDR

103-104

Eighth hand memo coming from Executive Committee amended wording for state tax proposal
Rev. Bill, 1936

Any insurance policies, not in excess of $1 million, made payable to U.S. or carried in trust for state taxes, 9/27/36

[Handwritten text in another language]

[Handwritten text in another language]

[Handwritten text in another language]

[Handwritten text in another language]

[Handwritten text in another language]
Revenue Bill, 1926

For discussion and with Democratic members of

the Finance Committee, as "I told them a unique tree, did I?" to one Sr. Hume, not improved 

Preliminary estimate of Senate Finance Committee's proposal A-12

5/24/36}
Revenue Bill, 1936

Finance Committee's tax plan as of June 5, 1936

2) estimate of probable increase in revenues

from... Finance Com.'s proposal C 3 in 40

La Follette - Black letter to H.M. Se asking

"through a complete study of injustices of grand
tax system -- which present equitable distribution
of tax burden" 5/22/36
Revenue Bill, 1956

(a) Alignments again in
(b) suggested answers
Revenue Bill, 1936

Kneet phone Berkley, FDR suggests they should work closely in tactics next 24 hrs. 6/11/36 4-6

a) Black minority report to be offered 4/21/36 7-9

4/21/36 10-11

Hear's comments on revenue estimates of Smith's report bill as contained in comm. is refer to Smith 6/136 12-14

4/21/36 21-15
Revenue Bill, 1936

House till 9:30 a.m. F.O.R. not to ask questions about Black not to offer amendment 6/2/36 11:44 22

Blythland memo urging Srm. Fin. Comm. to impose effective tax on unlisted earnings by attempting to strengthen section 102 6/2/36 11:57 76

Imported collateral provisions to be changed. Imp.
Revenue Bill, 1936

For till Wm. Jr there will be 7 Senate conferences so
La Follette can be included 6/15/36
Revenue Act, 1936

Telephone connection arranged. (WLS to Y.K.)

A.D. says Smith will not accept a bill unless

a copy is sent.

b) WLS to A.D. he believes some copy they should
be retained - ought not to give up which makes

c) WLS to transmit all 4 estimates, as requested
by Dayton, to EDA 11/17/36.
Revenue Act, 1936

Amendment means in debate and report
Small & House proposals 6/1935
Conference report 6/1935

Examples of effect of conference amendment
of small corporations

Copy of Act signed 6/22/1936
Revenue Act of 1937

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

See also Revenue Act for various years

Memo to H msr for hmc: capital gains losses; tax provisions, rates to yield 8/1/36

Hm sr, Viner, Hm, Taylor, Castron a high hand in tax ineffective tax schedule 8/10/36 29:45-48

Proposed Hm sr letter to FDR 8/10/36 29:93-96

a) no new taxes; no increase in rates necessary
Tax legislation

b) general revision of tax laws suggested

Proposed letter to Doughton for FDR suggesting

such revision

29:87-90

Lawarded (Dr. of Res. a Stat.) more in treatment of
capital gains vs losses by Congress or short foreign
residents
3. Tax legislation


Memo re foreign entities (Zucker, Div. of Res. Stud. memo) 7/10/36

Miscellaneous topics, Rev. Act of 1932, amended (Zucker memo) 5/10/36

29:91-127

24:128-129
Tay leg (lab) was opposed to handing; Hansen must be a clock; therefore Early kills it.
So "tay letter, should go out this week" 8/10/36

a) letter taken to Early by Garber

Legislative program suggestions (Reid) 29:151-160
Tax legislation
Albright means warning study to move tax laws
less removing as burdensome 7/12/36 29:183-184

Dengal (report of committee) - House amendment 7/12/36 29:185a-c

Tucker comment on House bill 30 primary fight

conf. of White House 29:186-285
Tap Revisions

meeting of Joint Com. on Taxation - January staff

(a) program of study outlined (Kansas)

* over

conference in [illegible] on tax issues: W. Moir, Hans, Taylor, Bell, Cartan, Pieper, helming; pager of Joint Com. - comm. (House Legislative Council) 9/18/66

30: 2:17-78
* Vincent asked for names of good people for advisory committee of 12 on tape for Treasury.

8/24/36

[Handwritten note] 167D-F
167D-0
Tap Revision
Bliss, Deputy Com. of Int. Revenue to request Bureau on study 7/29/36 30:357
Miscellaneous tapes disposed 7/31/36 30:361
Tax Revision

Capital gains study: joint meeting of Science

Joint Committee on Taxation urges study
of issue Treasury to resume 9/14/36 31:22-25
Taxation

Speech (radio) by H.M. Jr. planned on history of individual & corporation tax laws 1913-38

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Tap Revision

Parvin (Joint Committee) Discussion in letter to H. St. September 1926

Resume of system as of 1925 - subsequent

Changes

Magilli recommendations for examiners in charge of tap studies 91r7111206

32: 312

307-312

32: 313
Taxation

SEE Mellon Family

SPEECHES BY H.M. JR

(a) Memo of questions a congress for radio

interview on federal taxation of dual tax

policy 7/31/36

33: 22-24

33: 20-36
Memo on comparative individual income tax in U.S., Canada, and Great Britain 1936.

List of all land owners whose names are crossed out.

In bold: founded 1880-1882 by Eliphas T. 1920-1924.
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

HWJr 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
Tell revision program

Dr. H. H. Amadi

11.12.86

511-151-154

D. 19-922-154

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Tax Revision

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

Sporting goods tax:
Haas reports on meeting with Curtis, chmn. of heard of directors of A. G. Spaulding &x and Bros. - 1/8/37

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

a) HMJr's letter to FDR 1/12/37 217-220 (See next cond)
Taxation

Undistributed profits tax:

b) 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, HAJr, Carroll Miller (ICC), Oliphant, Haas 1/12/37

51: 374-376

c) Carroll Miller tells HAJr ICC has appointed Eastman to confer with Treas. 1/23/37

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Taxation

Undistributed profits tax:

ICC (Joseph B. Eastman) transmits to Treas. proposed draft of letter to FDR 1/26/37

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

Real property taxes:
Conf. with remsps. of Dept. of Justice 1/29/37
Taxation

Undistributed profits tax:

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

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

Foreign investments:

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

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
Taxation

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

a) HMJr tells Bell 2/12/37

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

Undistributed profits tax

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

2/19/37

55: 459
Taxation

See also Foreign Capital: Restriction of Inflow

Copper:

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

Undistributed profits tax:

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

2/20/37
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
Taxation

Internal Rev. Forms:

Magill reports Committee has made certain preliminary recommendations 3/26/37
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 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

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

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

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

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
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 HM Jr investigate loopholes in tax system, see page 72.

Conf. in HM Jr's office; present: Magill, Oliphant, Helvering, McReynolds 4/29/37

- 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

HM Jr 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
Taxation
Magill memo on possibility of taxing purchases and sales of Ann. securities of non-resident aliens 5/25/37
Conf. in re proposal for new withholding tax on foreign capital; present: Magill, Oliphant, Gaston, Opper, Taylor, Viner, White, Upham, Lochhead, and Bell 5/25/37
Viner memo in re withholding tax 5/25/37
Taxation
See Foreign Capital: Restriction of Inflow
Taxation

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

7/8/37
Taxation
Magill memo concerning conf. with Vinson in re revenue program for 1938  9/28/37  90: 107
  a) HMJr discusses ideas with Magill
    9/30/37  180
Tax on capital gains and the undistributed profits tax discussed by Magill, Cong.Cellar (N.Y.), Morris Tremaine, and L. H. Parker (Joint Com.)
   9/30/37  208
Taxation

As result of Tremaine-Cellar visit, ways to protect Magill from incorrect reporting discussed at 9:30 meeting 10/1/37
Taxation
For reciprocal info., see BIS
See also Revenue Revision
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Taxation  See Revenue Revision
See Speeches by H.R.: "Improving Fed. Administration"
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See Rev. Revision
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Processing tax deductions and refunds: Special situation discussed at 9:30 meeting 1/25/38
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Possibility of increased taxes in connection with 1939 budget discussed at conf. with FDR by HMJr., Hanse, and Bell 10/10/38

Fed. Real Estate: Bell transmits to HMJr memo to FDR/Copy of Fed. Real Estate report 10/12/38
Taxation

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

Processing Taxes: FDR tells HMJr and Wallace to "get together" 12/16/38
Taxation

Publicity feature of income tax returns discussed at 9:30 meeting 1/3/39
Taxation. See also Revenue Revision
Publicity feature of income tax returns. House memo
on press. responsibility for, under 1936 and
1935 revenue acts 1/11/39

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Taxation
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Taxation
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Atty. Gen. Murphy tells HMJr he approves proposed release on special committee to audit all Fed. incomes over $10,000  2/7/39  163: 237
Taxation

Hane's tells HMJr Helvering wishes to discuss matter of annual audit of maximum salaries of public officials $10,000 and over, before any action is taken 2/9/39
Taxation
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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

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
Taxation

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

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Taxation

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1% of income tax collections reported on in
Sullivan memo 1/18/40
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Taxation

Natl. Defense: HJ Jr suggests stamp so that "people will see that money they are paying is for national defense" 6/20/40 274: 182

a) Discussed at group meeting 6/20/40 271
See 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) $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%
Taxation
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State tax immunity to defense contractors discussed by Treas. and Justice groups:

Foley memo 2/28/41
War-time increases in taxation in Gt. Britain

3/4/41
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Sales Tax: HMJr's memo to FDR discussing report of delay in placing of contracts 3/19/41
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