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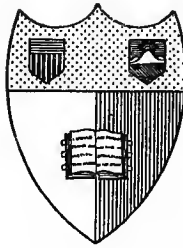
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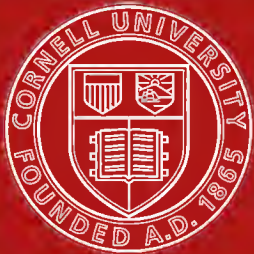
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PREFATORY NOTE

The present list supplements the list issued in 1907, entitled "Select list of works relating to taxation of inheritances and of incomes," compiled under the direction of Appleton P. C. Griffin, now chief assistant librarian, at that time chief bibliographer, and the list issued in 1911, entitled "Additional references relating to the taxation of incomes," compiled under the direction of the present chief bibliographer. Actual experience with the income tax act of 1913 and the revenue acts of 1916, 1917, and 1918 has brought forth considerable comment and criticism embodying most valuable suggestions. A special effort has been made to include these in the present list, so that the list is in fact a working bibliography of recent income tax laws.

The material is divided into three sections: General, United States, and Foreign. The section on the United States is in turn divided into Federal income tax and State income taxes. The foreign section is subdivided by countries.

A complete author index and an analytical subject index are provided. The latter will furnish a clue to writings upon the many and various questions which have come up for discussion in recent years.

A considerable body of literature on excess-profits taxation is included in the list.

H. H. B. MEYER
Chief Bibliographer

HERBERT PUTNAM
Librarian of Congress
Washington, D. C., January 11, 1921

LIST OF RECENT REFERENCES ON THE INCOME TAX

GENERAL

- 1 **Adams, Thomas S.** Effect of income and inheritance taxes on the distribution of wealth.
American economic review, Mar. 1915, v. 5, suppl.: 234-240.
HB1.E26,v.5
- 2 **Bizzell, William B.** Judicial interpretation of political theory; a study in the relation of the courts to the American party system.
New York and London, G. P. Putnam's sons, 1914. v, 273 p.
21^{cm}.
Theory of an income tax: p. 184-200.
14-9790 JK1541.B5
- 3 **Bogart, Ernest L.** Direct and indirect costs of the great world war.
New York [etc.] Oxford university press, 1919. vi p., 2 l., [3]-338 p. 25^{cm}. (Preliminary economic studies of the war, ed. by David Kinley . . . no. 24)
At head of title: Carnegie endowment for international peace.
Division of economics and history.
See Index: Income tax: p. 335. Information relating to Great Britain; Canada; Australia; New Zealand; India; South Africa; France; Russia; Italy; United States; Japan; Greece; Germany and Austria-Hungary.
See also Bibliography: p. 301-330 under Taxation under each country.
19-18454 HC56.P7, no. 24
- 4 **Brooks, Sydney.** Aspects of the income tax.
North American review, Apr. 1913, v. 197: 542-555.
AP2.N7,v.197
- 5 **Cox, H. Bertram.** Origin and growth of income tax.
Society of comparative legislation. Journal, Apr. 1919, 3d ser., v. 1: 42-57.
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- 6 **Dietzel, Heinrich.** Englische und Preussische Steuerveranlagung.
München, Duncker und Humblot, 1919. 62 p. (Schriften der Vereins für Sozialpolitik, Bd. 157. Th. 2)

- 7 **Edgeworth, F. Y.** Methods of graduating taxes on income and capital.

Economic journal, June, 1919, v. 29: 138-153.

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- 8 **Fillebrown, Charles B.** Taxation. *Chicago, A. C. McClurg & co., 1914. 15 p. l., 163 p. 18cm.* [*The national social science series, ed. by F. L. McVey*]

Income tax: p. 85-101.

14-3936

HJ2306.F5

- 9 **Gt. Brit.** *Foreign office.* Reports from His Majesty's representatives abroad respecting graduated income taxes in foreign states.

London, H. M. Stationery off., by Harrison and sons, 1913. 1 p. l., 196 p. 34cm. (*Miscellaneous, no. 9, 1913*)

Parliament. Papers by command. Cd. 7100.

"In continuation and amplification of Command paper 2587, of session 1905": p. [1].

"Introductory report" [by the Inland revenue department]: p. [1]-28.

"List of books, &c., consulted" [in preparation of Introduction and revision of reports]: p. 34.

Reports from states in which Graduated Income Taxes exist:

German Empire: Prussia, Saxony, Bavaria and Wurtemberg, Hesse and Baden, Minor German states; Austria; Hungary; Swiss Confederation; The Netherlands; Denmark; Sweden; Norway; Italy; Spain; United States of America: Oklahoma, Hawaii, and Wisconsin; Bulgaria; Greece.

Reports from States in which no Graduated income tax exists:

France; Russia; Belgium; Portugal; Roumania; Turkey; Egypt.

14-2255

HJ4629.G6 1913

- 10 **Herrmann, Friedrich K.** Das Besitzsteuerproblem in Deutschland und in Frankreich in seiner heutigen Lösung.

Berlin, Puttkammer & Mühlbrecht, 1912. vi, [2], 140 p., 1 l. incl. tables. 22cm.

13-12302

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- 11 **Kennan, Kossuth K.** Comparative results of income taxation in various countries.

(*In National tax association. Proceedings, 1910. Columbus, O., 1911. p. 111-118.*)

Discussion: p. 119-138.

NJ2240.N3 1910

- 12 **Leroy-Beaulieu, Pierre.** Les impôts et les revenus en France, en Angleterre et en Allemagne.

Paris, A. Colin, 1914. viii, 68 p., 1 l. 19cm.

15-1055

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- 13 **Moll, Bruno.** Zur Geschichte der englischen und amerikanischen Vermögenssteuern.
München und Leipzig, Duncker & Humblot, 1912. 2 p. l., 100 p. 24½^{cm}.
 13-9311 HJ4113.M72
- 14 **Plehn, Carl C.** British and American income and excess profits taxes compared.
New York, Continental insurance co., 1920. 48 p.
 Summary published in *Credit monthly*, Dec. 1920, p. 15-16.
- 15 ——— Introduction to public finance. 4th ed.
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 Sec. 2. Personal income tax: p. 223-247; Sec. 3. The place of the tax in the system: p. 247-248; Sec. 4. Prussian income tax: p. 248-250; Sec. 5. British property and income tax: p. 250-262; Sec. 6. History of income taxes in United States: p. 262-287; Sec. 7. State income tax in the United States, p. 287-290.
 20-17089 HJ145.P52 1920
- 16 **Seligman, Edwin R. A.** The income tax; a study of the history, theory, and practice of income taxation at home and abroad. 2d ed., rev. and enl., with a new chapter.
New York, The Macmillan company, 1914. xi, 743 p. 22½^{cm}.
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- 17 ——— Recent tax reforms abroad.
Political science quarterly, Mar. 1913, v. 28: 81-86.
H1.P8,v.28
- 18 **Stourm, René.** Systèmes généraux d'impôts. 3. éd. rev. et mise au courant.
Paris, F. Alcan, 1912. 2 p. l., viii, 439 p. 23^{cm}.
 [Impôts sur le revenu dans les différents pays]: p. 109-227.
 12-24933 HJ2307.S8 1912
- 18a Tax in England and Germany compared.
Review of the foreign press; The economic review, Oct. 1, 1920, v. 2:470.
- 19 **U. S.** Library of Congress. Division of bibliography. List of references on Excess profits taxation. Dec. 10, 1917. 9 p. Mimeographed.

- 20 U. S. *Library of Congress. Legislative reference division.* War taxation of incomes, excess profits, and luxuries in certain foreign countries. Printed for the use of the Committee on ways and means.

Washington, Govt. print. off., 1918. 128 p. 23^{cm}.

18-18901

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- 21 Williams, Eric H. Graduated income taxes.

Society of comparative legislation. Journal, July, 1914, n. s. v. 13: 400-410.

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UNITED STATES
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BOOKS

- 22 **Adams, Thomas S.** The taxation of business.
(In National tax association. Proceedings, 1917. New Haven,
Conn., 1918. p. 185-194.) HJ2240.N3 1917
- 23 **Advisory council of real estate interests.** Draft of bill for in-
come tax. Rev. Feb. 10, 1919.
1919. 40 p.
- 24 **Affelder, William M.** An analysis of the Federal income tax
law of 1916.
New York, N. Y. [c1917] vii, [9]-163 p. 23½ cm.
"An extract from "A study of the Federal income tax laws."—
Author's note.
17-1652 HJ4652.A85
- 25 **American bar association.** *Committee on taxation.* Report
of the Committee on taxation. (To be presented at the
meeting of the American bar association, at Washington,
D. C., October 20-22, 1914.)
[Washington? 1914] 25 p. 22 cm.
18-7711 HJ4652.A85
- 26 [**American committee on war finance, New York**] Who shall
pay for the war?
[New York, 1917] 13 numb. l., 1 l. 35½ x 20 cm.
17-17003 HJ2379.A85
- 27 **American paper and pulp association.** *Income tax ques-
tionnaire committee.* Primer relating to special forest
industries questionnaire for the paper and pulp industry,
form T-P, prepared by committee representing the
industry appointed by American paper and pulp associa-
tion (at request of Bureau of internal revenue).
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20-10499 HJ4653.P3A5
- 28 **Bankers trust company, New York.** Ownership certificates,
information at the source, payment at the source under
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New York, Bankers trust company [c1919] 53 p. illus.
(forms) 10 x 22 cm.
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- 29 **Batdorf, John W.** The end of strife; nature's laws applied to incomes.
New York, Broadway publishing co. [c1911]. 155, [2] p. tab. 19½^{cm}.
 12-24881 HN64.B32 1911 a
- 30 **Bender's** federal revenue law, 1916; the Revenue act of September 8, 1916, with notes and commentaries; also, federal taxation in general. By the publisher's editorial staff.
Albany, N. Y., Matthew Bender & company, incorporated, 1917. xi, 427 p. 23½^{cm}.
 17-3759 HJ2379.B35
- 31 **Black, Henry Campbell.** A treatise on federal taxes, including those imposed by the Revenue act of 1918 (enacted February, 1919) and other United States internal revenue acts now in force; with commentaries and explanations, references to the rulings and regulations of the Treasury department and pertinent decisions of the courts. 4th ed.
Kansas City, Mo., Vernon law book company, 1919. xxxi, 704 p. 23½^{cm}. HJ2379.B6 1919
- Supplement to Black on federal taxes, January, 1920, containing decisions of the courts and regulations and rulings of the Treasury department on income taxes, excess profits taxes, and other taxes imposed by the United States revenue act of 1918, promulgated to January 15, 1920.
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- 32 **Brown brothers & co.** The income tax on individuals. 2d ed.
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 19-9019 HJ4653.N5B7
- 34 **Certified audit company, Newark, N. J.** Federal income tax tables, 1919; showing the amount of tax payable for the year 1919 and thereafter, under revenue act of 1918.
Newark, N. J., Certified audit company, c1919. 12 p. 18½^{cm}.
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- 35 **Clabaugh, William.** Income and profits taxes; a series of lectures . . . with questions; prepared in collaboration with George H. Newlove.
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 20-19442 **HJ4652.C43**
- 36 **Coffield and Herdrich.** Income and profits tax charts and formulas.
Indianapolis [Mellett printing co.] 1919. 7 l. diags. 27 x 22^{cm}.
 20-3285 **HJ4652.C47**
- 37 **Cohen, Morris D.** How to prepare your income tax report.
Nashville, Tenn., Federal tax company [c1920] 16 p. illus. (form.) 25^{cm}.
 20-11076 **HJ4652.C475**
- 38 **Collins, M. C. L.** Interpretative notes; income and excess profits taxes.
Lexington, Ky., 1920. 76 p. fold. pl. 18^{cm}.
 20-12196 **HJ4652.C48**
- 39 **Commerce clearing house.** Automatic accounting system; summary book, prepared to meet the requirements of any business; automatically determines taxable net income, thoroughly analyzes cost, overhead, branch and departmental expenses.
Chicago, New York, Commerce clearing house [c1918] [128] p. of forms. 30^{cm}.
 18-20249 **HF5635.C743**
- 40 **Commercial audit company, Austin, Tex.** Income tax questionnaire for individuals, joint stock companies, associations and corporations.
Austin, Tex., Commercial audit company, c1918. [15] p. 31^{cm}.
 18-11382 **HJ4652.C5**
- 41 **Conlin, John A. and others.** Income and federal tax reports. 1918 ed.
New York, Prentice-Hall, inc. [c1918] v p., 1 l., 704 p. 24½^{cm}.
 18-6109 **HJ2379.C7**
- 42 **Corporation trust company.** The Corporation trust company's 1913-1921 income tax service.
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 21-270 **HJ4652.C6 1921**

- 42a Corporation trust company.** The Corporation trust company's 1921 war tax service, containing title III.—War-profits and excess-profits tax law, and other titles covering special tax levies, including the capital stock tax on corporations law of the Revenue act of 1918 . . . and official rulings, regulations, etc., bearing thereon.
New York, The Corporation trust company, 1921. [832] p. 25^{cm}.
21-484 HJ2379.C8 1921
- 43 Craven, Bruce, and R. O. Everett.** Federal income tax; a plain presentation of the complex law for the benefit of the lawyer and the business man.
Raleigh, N. C., Edwards & Broughton printing co., 1916. xii, 439 p. incl. forms. front. (diagr.) 24^{cm}.
16-6094 HJ4652.C7
- 44 Cuccia, Francis P.** Corporation income tax law (as affected by the 1918 act).
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- 45 De Pue, James H.** The illustrative income tax procedure; a complete work of instruction on federal income tax for bookkeepers, auditors, corporations and individuals.
Washington, D. C., 1919. 2 p. l., 166 (i. e. 237) numb. l. incl. forms, tables. 29^{cm}.
19-9252 HJ4652.D5
- 45a Eisner, Mark.** Practical suggestions under the federal income tax.
American bar of the city of New York. Bulletin, Oct. 1920, no. 3. 48 p.
- 46 Endelman, Edward.** Federal tax bulletin; important tax information for the business man.
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- 47 Equitable trust company of New York.** The war revenue act of 1917, including the war income tax and the war excess profits tax, and the Federal income tax law of 1916 as amended 1917.
[New York] The Equitable trust company of New York [1917] 163 p. 23^{cm}.
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- 48 Federal tax manual,** illustrative and analytical instructions for preparing federal income and profits tax returns of individuals, partnerships, fiduciaries and corporations, adopted to the use of educational institutions, accountants, audi-

- tors, bookkeepers and business and professional men and women.
Washington, D. C., Federal tax publishing company, 1919.
3 v. forms. 29^{cm}.
 19-15492 HJ4652.F4
- 49 Foote, Henry M. and Robert J. Tracewell. An analysis and interpretation of the federal income tax law.
Washington, D. C., W. F. Roberts company, 1914. 73 p.
23½^{cm}.
 14-4518 HJ4652.F6
- 50 Foster, Roger. A treatise on the federal income tax under the act of 1913. 2d ed.
Rochester, N. Y., The Lawyers co-operative publishing co., 1915. xxiii, 1553 p. 23½^{cm}.
 15-2666 HJ4652.F7 1915
- 51 Frost, Thomas G. A treatise on the federal income tax law of 1913, including therein a commentary on the act itself, together with an appendix containing the text of the federal income tax law of October 3rd, 1913, and the Treasury regulations in relation thereto, together with text of the following income tax amendments: act of August 5th, 1861; act of July 1st, 1862; act of March 3rd, 1863; act of June 30th, 1864; act of March 3rd, 1865; act of July 13th, 1866; act of March 2nd, 1867; act of July 14th, 1870.
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 13-24836 HJ4652.F8
- 52 Grassham, C. C. The federal income tax law.
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- 53 Guaranty trust company of New York. Bonds exempt or exemptible. 1918 ed.
[New York, Guaranty trust company of New York] 1919.
- 54 ——— The excess profits tax law; act approved March 3, 1917.
[New York, etc.] Guaranty trust company of New York [c1917]
18 p. 18^{cm}.
 17-8191 HJ4657.A7G8
- 55 ——— The federal income tax law, act of September 8, 1916, as amended, act of October 3, 1917, with summary of law and regulations relating to individuals, fiduciaries and partnerships.
[New York, etc., Guaranty trust company of New York, c1918]
140 p. 17½^{cm}.
 18-5533 HJ4652.G8

- 56 **Guaranty trust company of New York.** Federal tax on undistributed net income of corporations. (Sec. 10b, Act of Sept. 8, 1916, as amended)
[New York, etc.] Guaranty trust company of New York
 [c1918] 22 p. 17½^{cm}.
 19-12742 HJ4653.A3G7
- 57 ——— Federal taxes on income and profits imposed by the revenue act of 1918.
[New York, etc.] Guaranty trust company of New York
 [c1920] 2 p. l., 196 p. 18^{cm}.
 20-3337 HJ4652.G85
- 58 ——— Income tax law of the United States; act of September 8, 1916, as amended, and act of October 3, 1917, including summary of provisions and regulations affecting non-resident alien individuals, partnerships, fiduciaries and corporations.
New York [etc.] Guaranty trust company of New York [c1918]
 102 p. 18^{cm}.
 18-8127 HJ4653.N5G8
- 59 ——— Index of bonds, indicating those containing "tax free clause."
New York [etc.] Guaranty trust company of New York [c1914]
 64 p. 19½^{cm}.
 14-2179 HJ4653.A3G8
- 60 ——— Ownership certificates under the federal income tax law including returns of information and withholding.
[New York, etc.] Guaranty trust company of New York [c1920]
 55 p. illus. (forms) 18^{cm}.
 20-5842 HJ4653.C6G8
- 61 ——— War excess profits tax law, imposed by the War revenue act, approved October 3, 1917, including Treasury department regulations, no. 41.
New York [etc.] Guaranty trust company of New York [1918]
 94 p. 17½^{cm}.
 18-5898 HJ4653.E8G7
- 61a **Haig, Robert Murray, ed.** The federal income tax . . . a series of lectures delivered at Columbia university in December, 1920, ed. by Robert Murray Haig . . . with an introduction by Edwin R. A. Seligman.
New York, Columbia university press, 1921. xii, 271 p.
 23½^{cm}.
 CONTENTS.—The problem in general, by E. R. A. Seligman.—The concept of income; economic and legal aspects, by R. M. Haig.—When is income realized? by T. S. Adams.—Constitutional aspects of federal income taxation, by T. R. Powell.—

The legal force and effect of Treasury interpretation, by F. T. Field.—Reorganizations and the closed transaction, by R. H. Montgomery.—Loss as a factor in the determination of income, by G. E. Holmes.—Inventories, by A. A. Ballantine.—Consolidated returns, by W. A. Staub.—The taxation of income from natural resources, by R. V. Norris.—Relief provisions and Treasury procedure on appeals, by P. S. Talbert.

21-2114

HJ4652.H18

- 62 **Henderson, Elias H.** Income tax puzzles; revised and selected answers to questions arising under the United States income tax law heretofore pub. under the title of "Income tax puzzles," together with Treasury decisions, forms and income tax statute, annotated.

[*Chicago, G. F. Kiernan & co., 1914*] 197 p. incl. forms.
23½ cm.

14-4576

HJ4652.H5

- 63 ——— Henderson's war tax guide, act of October 3, 1917, with notes and commentaries.

[*Chicago, Federal law service, 1917*] 192 p. 23½ cm.

17-31076

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- 64 **Holcomb, Alfred E. and Allan C. Rearick.** Discussion of questions raised by proposed amendment of the federal income tax law, by repealing the collection-at-source provisions and substituting therefor personal return supplemented by a system of information-at-source, as recommended in the report of the Income tax committee of the National tax association.

New York city, 1916. 1 p. l., 40 p. 23½ cm.

16-27223

HJ4653.C6H7

- 65 **Holmes, George E.** Federal income tax, war-profits and excess-profits taxes, including stamp taxes, capital stock tax, tax on employment of child labor.

Indianapolis, The Bobbs-Merrill company, 1920. xv, 1151 p. fold. tab., fold. diagrs. 24 cm.

20-8265

HJ4652.H8 1920

- 66 **Hubbell, Charles H.** Information regarding the use of ownership certificates required by the U. S. Treasury department. 2d ed. rev.

Cleveland, First national bank trust & savings co., 1918. 4 p.

HJ4653.A3H8 1918

- 67 ——— A story of the income tax, an aid to the application of the 1919 revenue act, February 1919.

Cleveland, First national bank, First trust & savings co., 1919. 115 p. 28 cm.

19-4105

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- 68 **Hubbell, Charles H.** A story of liberty bond interest; an aid to the preparation of federal tax returns, March, 1919, together with Bulletin no. 6 regarding U. S. Treasury certificates of indebtedness, and circular regarding the use of ownership certificates—8th ed.
Cleveland, First national bank, First trust & savings co., 1919. 24 p. incl. forms. 30^{cm}.
19-5916 HJ4652.H87 1919
- 69 **Hughes, Paul H.** Your income tax and how to file your return.
[*Chicago? 1920*] 32 p. HJ4652.H9
- 70 **Hull, Cordell.** Some features of the new income tax law.
(In New York state bar association. Proceedings, 1914. Albany 1914. 23^{cm}. v. 37, p. 121-143.)
Discussion: p. 244-245.
- 71 **Intercollegiate debates.** (Vol. II.) Ed. by E. R. Nichols.
New York, Hinds, Noble, & Eldredge, 1912. 833 p.
Income tax: p. 1-123. H35.I6,v.2
- 71a **Internal revenue review.** Devoted to the interests of the taxpayers under the internal revenue laws and regulations, and of officers and employees of the internal revenue service.
Baltimore, Md., The Internal revenue publishing co., 1912-date. 25½^{cm}. monthly.
Contains much information on the Income tax.
15-28104 HJ5020.A1I 6
- 72 **Irving national bank, New York.** Practical questions and answers on the federal tax law, individuals, partnerships, and corporations.
New York, Irving national bank, 1920. 134 p. (Pamphlets, v. 6, no. 1, Jan. 1920.)
HJ2379.I7
HC106.2.I6,v.6,no.1
- 73 **Kahn, Otto H.** Some comments on war taxation.
[*New York*] 1917. 3-33, [1] p. 18^{cm}.
17-19292 HJ2379.K2
- 74 ——— War taxation, some comments and letters [by] Otto H. Kahn.
[*New York*] 1917. 70 p. 18^{cm}.
Supplements the author's "Some comments on war taxation"; reprinted, somewhat amplified, from the New York times.
17-23034 HJ2379.K3

- 75 **Kix Miller, William and Arnold R. Baar.** 1918 war excess profits tax regulations.
Chicago, New York city, Commerce clearing house, Corporation legal department [1918] 45 p. 19½^{cm}.
 18-6820 **HJ4653.E8K5**
- 75a ———— 1921 United States income and war tax guide based on 1920 regulations.
Chicago, New York city, Commerce clearing house, [1921] 304 p. 23^{cm}.
 21-882 **HJ2379.K6 1921**
- 76 **Loomis, Suffern & Fernald.** Depreciation and obsolescence, as governed by federal income tax regulations.
New York city, Loomis, Suffern & Fernald [1918] 24 p. 18^{cm}.
 18-7395 **HJ4653.A7L6**
- 77 **McIntosh, J. H.** Deferred dividends and the income tax.
New York, Association of life insurance counsel, 1920. 12 p.
 Paper read before the Association of life insurance counsel, Washington, D. C. May 12, 1920.
- 78 **Magrath, Joseph Walker.** A new income tax manual, explaining the requirements of the federal income tax law and the Treasury department regulations with respect to the administration thereof.
New York, The Bench and bar company, 1915. 1 p. l., iv, 97 p. 26^{cm}.
 15-1897 **HJ4652.M34**
- 78a **Manly, Basil Maxwell.** The United States income tax steal! The facts and the proof about \$320,000,000 taken annually by the rich from the United States Treasury; being an investigation conducted by Basil M. Manly for the newspapers served by the Newspaper enterprise association, May, 1916, Cleveland, Ohio.
Cleveland [1916] 19, [1] p. 1 illus. 31½^{cm}.
 On the evasion of the income tax by 250,000 citizens and resident aliens.
 16-15335 Rev **HJ4652.M38**
- 79 **Mechanics and metals national bank, New York.** Seventy points on the income tax; common errors of taxpayers in reporting net income under the federal income tax law.
 [*New York, 1920*] [60] p. 18^{cm}.
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- 79a **Miller, Robert N.** The future of the federal income tax.
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- 86 **National city company.** Digest of federal income and war
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17-30629

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