

The Carl S. Shoup's Materials of Public Finance and Taxation

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ニカール・S・ シャウプ 財政資料

**Table of Contents and Textual Introduction
to all volumes**

横浜国立大学シャウプ・コレクション編集委員会

深貝 保則・伊集 守直・千原 則和

アドバイザー W. Elliot Brownlee

カール・S・シャウプ財政資料 全41巻

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刊行にあたって

本書は、横浜国立大学附属図書館所蔵の「カール・S・シャープ・コレクション」の一部を書籍化したものである。カール・S・シャープ・コレクション（以下、シャープ・コレクション）とは、「シャープ勧告（またはシャープ使節団）」で知られるアメリカの経済学者カール・S・シャープ博士（Carl S. Shoup, 1902-2000）が遺した膨大な資料群である。

シャープは晩年、その資料群を日本の研究機関に託すことを希望し、縁あって1990年代初頭、横浜国立大学が受託した。この度、酸性紙の劣化著しい当該の資料について、こうして書籍の形態として提供できる運びとなったことは大いに喜びである。

国内ではシャープは、もっぱら戦後日本の税制に関わるいわゆるシャープ税制使節団として知られている。むしろこの面において当該コレクションはその歴史的諸相に迫ることと並んで、今日の日本の租税国家としての基盤を考え直していくうえでも重要な資料群である。それとともに、当該資料は、20世紀アメリカの財政学の系譜として、そしてまたアメリカからの財政構想の発信としても、重要な意義をもつのである。

もともとシャープは、米国コロンビア大学のエドウィン・セリグマン、ロバート・ヘイグらの系譜に属する財政学者である。この系譜は20世紀初頭から半ばにかけての米国の財政政策や税制の整備に強い影響力を持ち、彼らの実証主義や実践性に裏打ちされた税務調査・研究は国内外で高い評価を受けていた。シャープは、1920年代末からセリグマンやヘイグと共に国内外の租税調査に同行し、当該国または当該地域の租税制度に関する勧告を行ってきた。

1930年代以来、キューバ、ベネズエラなどの調査を展開し、大都市ニューヨークの税制にも勧告を行い、さらに1960年代の初頭

のECにおけるノイマルク委員会にも加わったというシャープの軌跡は、今後さまざまな関心のもとに照らし出されることであろう。

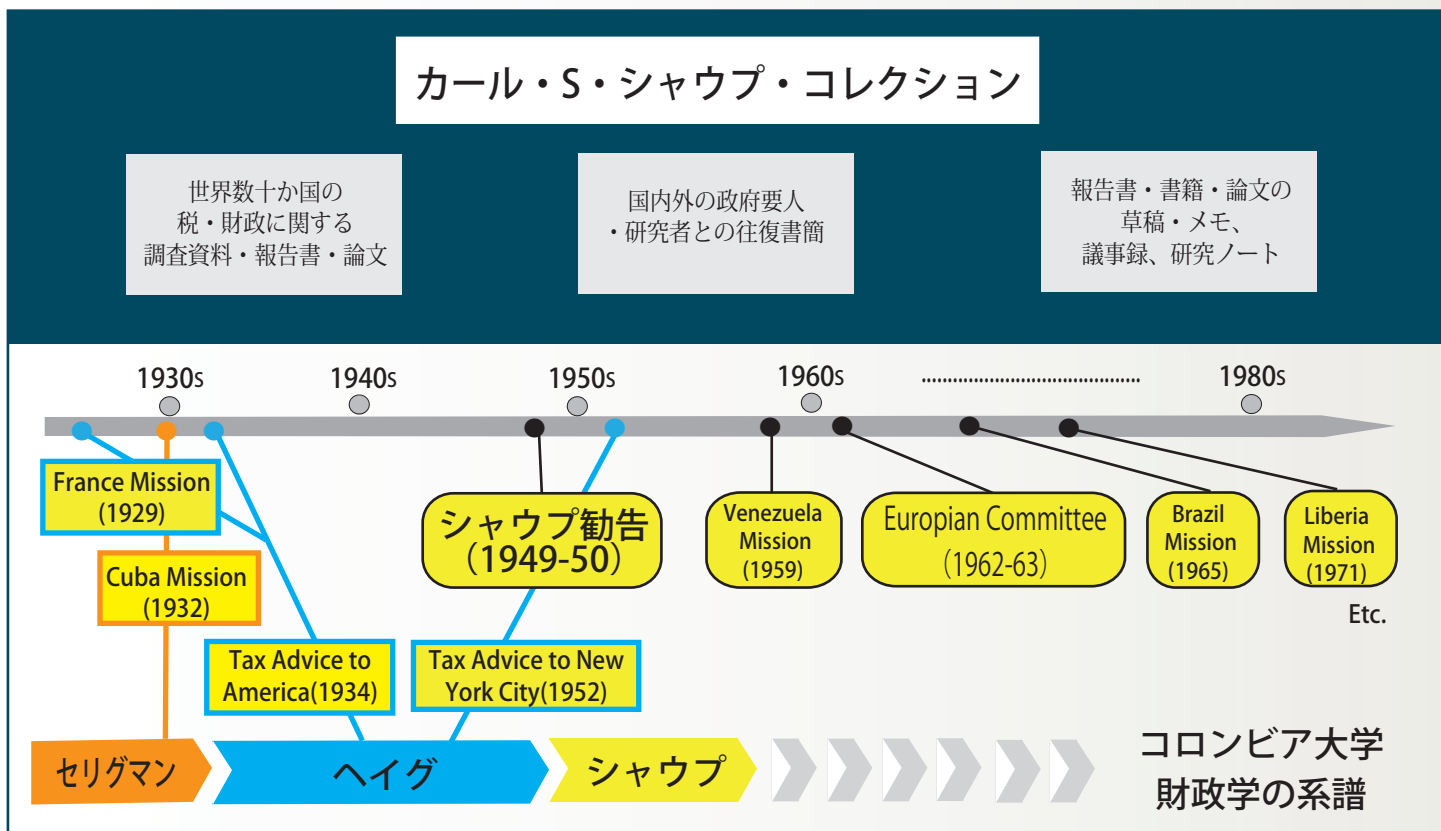
報告書草稿群や往復書簡の大半は英文であり、アメリカなどの海外研究者から関心を寄せられている。そこでこの度、アメリカ財政史研究の泰斗エリオット・ブラウンリー教授（W. Elliot Brownlee: University of California, Santa Barbara）の協力を得ながら、邦文および英文の解題を適宜付して、刊行することにした。

便宜上日本関係、米国関係、その他諸外国関係の3部から構成して編纂刊行を進めるものであるが、これらを横断的総合的に活用され、新たな知見が育まれることを願うものである。

目次（第1巻より）

Cntents
Preface
Textual Introduction
PART I
GHQ/SCAP
(General Headquarters, the Supreme Commander for the Allied Powers)
ESS (Economic & Scientific Section)
<i>Telecom Transmission; Radio to West From Shoup</i>
Doc.001 (BOX 353-1, Folder 026; outgoing message)
Doc.002 (BOX 353-1, Folder 020; Request following be reproduced and distributed to dach of the proposed Tokyo conferees.)
Doc.003 (BOX 353-1, Folder 024; telecon(ference) transmission for 23 July (1949))
Doc.004 (BOX 353-1, Folder 021; Radio to West from Shoup)
Doc.005 (BOX 353-1, Folder 024; Individual Health Certificate (Carl S. Shoup))
Doc.006 (BOX 353-1, Folder 051; Should the "value-added" basis be adopted for the Enterprise Tax)
Doc.007 (BOX 353-1, Folder 025; memorandum to Professor William S. Vickrey and William C. Warren)
Doc.008 (BOX 353-1, Folder 034; Bradshaw, Harold C.)
Doc.009 (BOX 353-1, Folder 031; Bradshaw, Harold C.)
PAR II
Civil Affairs Division
Department of the Army
Doc.001 (BOX 353-1, Folder 019; Zanetti, J. Enrique)
Doc.002 (BOX 353-1, Folder 018; O'Brien, Richard C.)
Doc.003 (BOX 353-1, Folder 022; Travel Orders, IJ-Tokyo, Japan-H U)
Doc.004 (BOX 353-1, Folder 022; Amendment of Travel Orders, IJ-Tokyo, Japan-H U)
Doc.005 (BOX 353-1, Folder 017; May, Roy R.)
Doc.006 (BOX 353-1, Folder 013; Jacobs, Albert C. and Magruder, Carter B.)
Doc.007 (BOX 353-1, Folder 011; Campbell, William N.)
Doc.008 (BOX 353-1, Folder 016; Department of the Army and King, Theodore R. C. etc.)
Doc.009 (BOX 353-1, Folder 012; Hodges, Arthur W.)
Doc.010 (BOX 353-1, Folder 014; Keough, John E.)

The Carl S. Shoup's Materials of Public Finance and Taxation



日本シャープ使節団メンバー

- カール・S・シャープ**
コロンビア大学商学部教授兼政治学部大学院教授
(税制施設団長)
- ウィリアム・ヴィックリー**
コロンビア大学経済学部大学院教授
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- ローランド・F・ハットフィールド**
セント・ポール収税庁、税制調査局長

組見本

COPY

DEPARTMENT OF THE ARMY
Office of the Under Secretary
Washington, D.C.

1 September 1949

General of the Army Dwight D. Eisenhower
President, Columbia University
New York, New York

Dear General Eisenhower:

In the absence of Under Secretary Voorhees I wish to express the appreciation of the Department of the Army for your cooperation in making available Dr. Carl S. Shoup, Dr. William B. Vickrey, and Professor William C. Warren to serve on the recent tax mission to Japan.

The primary objective of this mission was to survey the Japanese tax system and make recommendations for its revision to be submitted to the Japanese Government.

General MacArthur has advised the Department that the energetic devotion of Dr. Shoup and his associates to a most complicated task and their quick grasp of its essentials have produced remarkably constructive results. He further indicated that the mission in the execution of its task has made an indelible impression upon the work of the occupation and the future of the Japanese economy by producing what appears to be an unquestionably sound blueprint for a taxation system to replace the unwieldy and inequitable structure which had developed in Japan.

The participation of your faculty members in this extremely important project has been of major importance to General MacArthur and to the Department of the Army in the solution of one of the great problems now confronting the occupation.

Sincerely yours,
/s/ Carter B. Magruder
Major General, GSC
Deputy to
Under Secretary of the Army

J-series

カール・S・シャウプ財政資料 日本関係資料 全15巻

Structure of the line-up of the J-Series

During the publication of this J-Series, the arrangement has developed in some points from the original announcement in the volume 1. This is partly occurred by the gradual investigation of the materials of Carl S. Shoup Collection, still now in progress. This supplement is to show the new structure of the fifteen volumes accomplished.

[A] Transactions and Memoranda (mainly volumes 1-6)

Volume 1: Transactions and Memoranda I

Volume 2: Transactions and Memoranda II

Volume 3: Transactions and Memoranda III

Volume 4: Transactions and Memoranda IV

Volume 5: Transactions and Memoranda V

Volume 6: Transactions and Memoranda VI

The materials of volume 1 to volume 6 provide how the so-called Shoup mission to Japan worked. Some items in other volumes are good to be utilised under the combination of this frame.

As described in the textual introduction to the volume 1, this category of Transactions and Memoranda is composed from four parts.

[PART I] Communications with the Section of GHQ/SCAP

[PART II] Formation and Procedures for the Mission to Japan

[PART III] Transactions with Individuals in US side

[PART IV] Transactions with Japanese Sectors and Individuals.

[B] Reception and Responses to the activities and report of the Mission in Japan (volumes 7-8)

Volume 7: The Mission Report in Progress and After

Volume 8: The responses of Japanese side to the Shoup Mission's recommendation

During the activities of the Mission in 1949 and in 1950, it brought many responses in variety of Japanese sectors. Volume 7 provides how the Mission and GHQ side tried to grasp the Japanese situation on this point. Volume 8 contains the materials how the Japanese side made the responses as those style of petitions, and via the public opinion research managed by some Japanese agency.

[C] Formation of the Local Finance and Local Taxation scheme after the Mission Report (volumes 9-10)

Volume 9: Local Finance / Local Taxation I

Volume 10: Local Finance / Local Taxation II

After the Mission Report on September 1949, the topics of local administration revealed a kind of symbolic one in bringing the new management of finance and taxation. On December 1949, the Local Administration Investigation Committee was enacted, and some intensive discussion worked among Japanese Sectors. Volume 9 provides how the sources of these Japanese side were grasped by the Mission and GHQ side in English translation. Volume 10 includes the materials how the staff of Mission-GHQ

side pursued the situation of discussion among Japanese sectors, and some research materials or proposals from both sides of US and Japan.

[D] Coordinating the Scheme of Taxation in Japan (volumes 11-12)

Volume 11: Coordinating the Scheme of Taxation in Japan I

Volume 12: Coordinating the Scheme of Taxation in Japan II

Adding to the local financial and taxation scheme, Japanese side engaged in formation of the new scheme or in reforming the existing scheme of taxation. The volumes of 11 and 12 deals with the idea and plan on these point, including the major tasks of promotion of Taxation Bureau. The discussions include the taxation of variety of items, including the highlight of the one on liquor tax.

[E] The Materials arranged by Japanese Ministry of Finance for the Mission

Volume 13: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 I

Volume 14: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 II

On April 1949 and after, Jerome Cohen and Harrold Moss of US side requested Japanese sectors to arrange the description of Japanese situation of Tax scheme in transition. Tax Bureau of Ministry of Finance arranged the document for this in Japanese by mimeograph printing. J-Series provide the reproduction of this based on the ones under the possession of Carl S. Shoup Collection.

[F] Japan Tax Association

Volume 15: Outline of the Collection, Japan Tax Association & Supplement

Following to the so-called first Shoup's Mission, the Japan Tax Association was organised. Saburo Shiomi made the communication with Shoup on this Association. Adding to this, Shiomi got much support by Shoup on his idea of publication of *Japan's Finance and Taxation*.

Table of Contents and Textual Introduction to all volumes of the J-Series

第1巻 連絡諸文書 I

Volume 1: Transactions and Memoranda I

Textual Introduction

(1) Coverage of the volumes 1-2, J-Series

As being described in "Editing the Materials relative to the Shoup's Mission to Japan," the volumes 1 and 2 deal with the box of 353-1, namely from "A" of Akazawa to "H" of Hara. Under the frame of the four parts, the volume 1 includes the [PART I] Communications with the Section of GHQ/SCAP, the [PART II] Formation and Procedures for the Mission to Japan, and the [PART III] Transactions with Individuals partly, from A to B in alphabet. The coverage of volume 2 is to be from C to H of the [Part III], and the [PART IV] Transactions with Japanese Sectors and Individuals

..... (Yasunori Fukagai)

Contents

- [PART I] Communications with the Section of GHQ/SCAP
DEPT OF ARMY (【draft】 outgoing message)
DA Washington DC (Department of the Army) 【Secret】
outgoing message
《letter》 Bradshaw, Harold C.
- [PART II] Formation and Procedures for the Mission to Japan
《letter》 O'Brien, Richard C./ May, Roy R./ Jacobs, Albert C.
and Magruder, Carter B./ Hodges, Arthur W./ Theodore R.
C. King
- [PART III] Transactions with Individuals in US side
《letter》 Thomas Atkinson/Howard R. Bowen/ Martin
Bronfenbrenner

第2巻 連絡諸文書 II

Volume 2: Transactions and Memoranda II

Textual Introduction

As being described in the textual introduction to the volume 1 of this J Series, the volumes 1 and 2 are mainly based on the materials in box of 353-1, which includes those files alphabetically from "A" of Akazawa to "H" of Hara. Under the frame of the four parts which was indicated in volume 1, this volume 2 includes the [PART III] Transactions with Individuals in US and GHQ side, and the [PART IV] Transactions with Japanese Sectors and Individuals. The main coverage of [Part III] of this volume is from "C" to "H", representatively those of Jerome B. Cohen and of Joseph Dodge.

During the procedure of this J Series, the editor has decided to include some related materials from other boxes into this volume. The contents provide the information of box number and folder number for each item.

..... (Yasunori Fukagai)

Contents

- [PART III] Transactions with Individuals in US side
《letter》 Bronfenbrenner, Martin/ Cohen, Jerome B./
Dodge, Joseph M./ Doherty, Edward W./ Ford, Robert S./
Carter Goodrich/ Keough, John E.
- [PART IV] Transactions with Japanese Sectors and Individuals.
《letter》 Akatani, G. (Genichi) / Asahi Shimbun/ Hara, Sumio

第3巻 連絡諸文書 III

Volume 3: Transactions and Memoranda III

Textual Introduction

(1) Coverage of the volumes 3, J-Series

This volume is composed from the items of Box 353-2 of the Carl S. Shoup Collection. As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Yasunori Fukagai in the volume 1 of this J-Series, the documents are categorised under the frame of four parts: namely, [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and the [PART IV] Transactions with Japanese Sectors and Individuals.

..... (Morinao Iju)

Contents

- [PART III] Transactions with Individuals in US side
《letter》 Rolland F. Hatfield/ Warren Hunsberger/ Howard P.
Jones / Henry Ludmer
- [PART IV] Transactions with Japanese Sectors and Individuals.
《letter》 Keiichiro Hirata / Yoshiyasu Hosoda/ Gunji
Hosono/ Hisato Ichimada/ Hayato Ikeda/ Takashi Ihara/
Hanya Ito/ Ichiro Ishikawa/ Masao Kambe/ Kenichi
Kakinaga/ Yoshiro Kimizuka/ Kinnosuke Kishimoto/ K.
Kitano/ Takeshiro Kodera/ Shinichiro Kudo

第4巻 連絡諸文書 IV

Volume 4: Transactions and Memoranda IV

Textual Introduction

(1) Coverage of the volume 4, J-Series

This volume is composed of the items of the box 354 of the Carl S. Shoup Collection. As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Professor Yasunori Fukagai in the volume 1 of the J-Series, the documents in this volume are also categorised under the framework of four parts; [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and [PART IV] Transactions with Japanese Sectors and Individuals. However, this volume consists of only [PART I] due to the contents of the materials.

..... (Morinao Iju)

Contents

- [PART I] Communications with the Section of GHQ/SCAP
《letter》 Harold Moss

第5巻 連絡諸文書 V

Volume 5: Transactions and Memoranda V

Textual Introduction

(1) Coverage of the volume 5, J-Series

This volume is composed of partial items of the box 354 and 355 of the Carl S. Shoup Collection. The greater part of the box 354 is included in the volume 4 and the residual part of the box 355 will be included in the volume 6. As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Professor Yasunori Fukagai in the volume 1 of the J-Series, the documents in this volume are also categorised under the framework of four parts; [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and [PART IV] Transactions with Japanese Sectors and Individuals. This volume consists of [PART I], [PART III] and [PART IV] due to the contents of the materials.

..... (Morinao Iju)

Contents

- [PART I] Communications with the Section of GHQ/SCAP
《letter》 Harold Moss/ Douglas MacArthur/ Marquat
- [PART III] Transactions with Individuals in US side

J-series Textual Introduction & Contents

《letter》 Paul Brooks/ Harry L. Mangerich/ Fritz Karl Mann/ Mason/ Orville J. McDiarmid/ Monroe/ Alfred D. Morgan [PART IV] Transactions with Japanese Sectors and Individuals.
《letter》 Taro Maeda/ The Mainichi Overseas Edition/ Shigeo Matsumoto/ Shutaro Matsushita/ T. Miyajima/ Mizoue/ Gen Murase/ Michio Murayama

第6巻 連絡諸文書 VI

Volume 6: Transactions and Memoranda VI

Textual Introduction

(1) Coverage of the volume 6, J-Series

This volume is composed of partial items of the box 355 and 356 of the Carl S. Shoup Collection. The remaining part of the box 356, "Documents relative to visiting US by some Japanese Groups, 1950-51," will be included in the volume 15 of J-Series.

As described in "Editing the Materials relative to the Shoup's Mission to Japan" by Professor Fukagai in the volume 1 of the J-Series, the documents in this volume are also categorised under the framework of four Parts; [PART I] Communications with the Section of GHQ/SCAP, [PART II] Formation and Procedures for the Mission to Japan, [PART III] Transactions with Individuals, and [PART IV] Transactions with Japanese Sectors and Individuals. This volume contains all these four parts.

The [PART III] includes alphabetically labelled files from "O" of O'Leary to "W" of Wu. The [PART IV] includes alphabetically labelled files from "N" of Nagata to "Y" of Yoshida.

..... (Norikazu Chihara)

Contents

[PART III] Transactions with Individuals in US side &

[PART IV] Transactions with Japanese Sectors and Individuals.

《letter》 KIYOSHI NAGATA/ B. NAKAHASHI/ GENZABURO NATSUBORI/ HIDEO NOMURA/ TAMOTSU OGITA/ BUNSHICHI OHATA/ S. OHTA/ KIYOHIDE OKANO/ SHIGEO OKANO/ M. O'LEARY/ Pickering/ Powdermaker, Florence/ Reid, R. W. E./ The Rockefeller Foundation (Fahs, Charles B) / Saigo, Michikazu/ Sanders, Paul/ Sanow, Kenneth P./ KICHIRO SASAKI/ Schenck, Hubert G. / Sears, William R. / Shibue, Soichi/ Shimojyo, Shinichiro/ Smith, M./ Audley H. F. / Stuart, Arthur/ Shavell, Henry/ SURREY/ MAMORU TAKAHASHI/ JIRO TAKASE/ TATSURO TAKEMURA/ KAZUO TAKESHITA/ M. TANAKA/ HANAMA TASAKI/ SAKUO TERANAKA/ RISABURO TORIKAI/ IWAO TOTSUKA/ PAYSON J. TREAT/ M. TSUDA/ KATSUZO TSUJI/ SHIGETO TSURU/ T. TSURUZAWA/ SOMEI F. UZAWA/ GEORGE A. WARP/ WILLIAM C. WARREN/ TAKESHI WATANABE/ JAMES R. WATSON/ ROBERT WILLIS/ WOYENO/ WU/ ISAMU YAMADA/ SEIICHI YAMADA/ TADAO YAMAGUCHI/ TOSHIO YAMAMOTO/ HIROSHI YOSHISE/ RALPH A. YOUNG

第7巻 勧告書の進展とその後

Volume 7: The Mission Report in Progress and After

第8巻 シャウプ使節団の勧告に対する日本側の反応

Volume 8: The Responses of Japanese to the Shoup Mission's Recommendation

Announcement for the volume 7 & 8, J Series

Among the J series of this publication, volumes seven and eight are in a style of twin. During the activities of Mission 1949, especially after the publication of the report, many style of response and reaction emerged from various sectors of Japan. Alongside the administrative procedure to enact the scheme of taxation, many petitions to the Mission emerged from companies, local governments, and individuals. Journalism

occasionally collected the public opinion. The volume 8 deals the materials of this aspect from the angle of Japan.

During its activities through July-September 1949, the so-called Carl S. Shoup Mission of taxation produced some messages via the method as like press statements. Among this J-series, especially volume 1 includes the items of this aspect. After the publication of the Mission report, sectors of ESS, GHQ tried to grasp how the components of Mission Report to be adapted among Japanese reform scheme of taxation.

Among the materials of the Carl S. Shoup Collection, materials of those boxes 355 and 359 provide the main basis for the volume 7.

..... (Yasunori Fukagai)

Volume 7 Contents

Part I (1) Suggested Schedule of Conferences with Finance Ministry

Part I (2) Recent Reforms Affecting National Tax Administration

Part I (3) Weekly Review of Periodicals, No. 1283

Part I (4) Data on Taxation of Securities, Bank Deposits and Postal Savings

Part I (4-a) Bill for Share Transfer

Part I (4-b) Law for Achievement of Equitable Taxation on Securities, etc. (Draft)

Part I (4-c) Survey for the Ratio of Time Deposit Amount Occupied in the Whole of Time Bank Deposit, etc

Part I (5) On Abolishment of the System Uninscribed Periodical Deposit and Monetary Trust

Part I (6) Information Reports by Banks

Part I (7) Information at Source

Part I (8) PRESS STATEMENT, Yokohama - October 28 1951, Joseph M. Dodge

Part I (9) Immediate Release: JOSEPH M. DODGE, SCAP FINANCIAL ADVISOR ISSUES STATEMENT

Part III (1) John M. Patterson, Assistant Chief Division of Public Liaison

Part III (2) Transactions with Robert Harron

Part III (3) Richard S. Henry, Assistant to the Director, Columbia University

Part III (4) Answers to numbered questions in letter of Mr. Richard S. Henry, September 8

Part III (5) Meredith F. Foster Chief, Finance Section, Far Eastern Affairs Group

Part III (5-a) The Finance Ministry on Japanese Monetary-Fiscal Policy

Part III (5-b) Japanese Deposit and Credit Expansion, 1948-1950

Part III (5-c) From Audley H. F. Stephan, Chairman, Department of Economics to Mr. Joseph Dodge, President

Part IV (1) CIE Press Conference on Taxation Problems, 1100 hours, 10 May 1949

Part IV (2) CIE Press Conference on Summary of Recommendations of Tax Mission, 1000 hours, 26 August 1949

Part IV (3) Publications Analysis

Part IV (4) Japan Reaction to Shoup Tax Study

Part IV (5) The Shoup Recommendations, reactions to

Part IV (6) Summary of Findings of Survey of Public Reaction to the Shoup Recommendations

Volume 8 Contents

Part I Summaries of the paper on the tax system Summaries of the paper on the tax system

Part I (1) Summary of the Paper on the fixed assets tax read at the sectional meeting

Part I (2) A summary of the paper on the introduction of the Shoup Mission's Recommendation

read at the sectional meeting held on November 24, 1949

Part I (3) Summary of the Paper on the reform of the income tax recommended and its relation to the accumulation of capital read at the sectional meeting (November 24, 1949)

- Part I (4) A summary of the paper on the corporation tax read at the sectional meeting
- Part I (5) A summary of the paper on the prefectural tax (value-added tax) read at the sectional meeting
- Part I (6) Summary of the paper on the "value-added tax" read at the sectional meeting
- Part I (7) A summary of the paper on the prefectural tax (value-added tax) read at the sectional meeting
- Part I (8) Summary of the paper on the real estate tax read at the sectional meeting
- Part I (9) Summary of the paper on the real estate tax read at the sectional meeting
- Part I (10) Summary of the Paper on the fixed assets tax read at the sectional meeting
- Part I (11) Summary of the paper on the point at issue regarding the revaluation of fixed assets read at the sectional meeting (November 26, 1949)
- Part I (12) Summary of the paper on the revaluation of assets read at the sectional meeting
- Part I (13) Summary of the paper on the fixed assets tax read at the sectional meeting (November
- Part I (14) Summary of the paper on the revaluation of assets read at the sectional meeting
- Part I (15) Summary of the paper on the tax laws and their application read at the sectional meeting (November 26, 1949)
- Part I (16) A summary of the paper on the income tax read at the sectional meeting (November
- Part I (17) Value added tax shall be enforced partially liberal paty's plan (From the Tokyo Shinbun, March 5, 1950)
- Part III A Public Opinion Survey on Shoup Tax Reform Recommendations
- Part IV Critical consideration of the Shoup Mission's Report on Japanese Taxation by Japanese economists (edited and translated by Tokue Shibata)
- Part IV (1) List of participants of research meeting on the Shoup Mission's Report at Tokyo University
- Part IV (2) List of participants of research meeting on the Shoup Mission's Report
- Part IV (3) Special issue: "Criticism of the Shoup Mission's Report on Japanese Taxation," by the Faculty association of the Economic Department of Tokyo University
- Part V Petitions, opinions and requests from various quarters
- Part V (1) Recommendations on National Tax-Collection Problems
- Part V (2) Farmer's Request in Regard to the Income Tax Return with Blue Form
- Part V (3) Petition for Abolition of Commodity Tax on Paper
- Part V (4) Petition upon Readjustment of Tax Delinquencies under the old Tax Law
- Part V (5) Petition (Wakizaka, Minoru)
- Part V (6) personal opinion about the present tax law (Tsunao Okumura)
- Part V (7) The opinion by Masusaburo Ogino, Judge of the Osaka High Court, concerning "Evidences in Tax Law Violation Cases"
- Part V (8) Petition for gasoline Tax Reduction
- Part V (9) Correspondence: Minoru Kitamura
- Part V (10) Opinion About Reporting of Securities Transactions
- Part V (11) Views on the Reporting of Entire Volume of Transactions
- Part V (12) Measures to Aid Enforcement
- Part V (13) With Regard to the Added Value Tax on Newspaper Enterprise
- Part V (14) personal opinion about the present tax law (papers by Yoshio Kimizuka)

第9巻 地方財政・地方税制 I

Volume 9: Local Finance / Local Taxation I

Textual Introduction

This volume contains reports and materials (including drafts) concerning the Japan's local administration and tax system during the GHQ (General Headquarters) occupation period.

The first two reports were prepared by the Local Administration Investigation Committee, which was established on December 24, 1949, in response to Shoup Recommendation.¹ This Committee was established based on the Act Establishing the Local Administration Investigation Committee (Act No. 281 of 1949), but, unlike traditional councils, became the highly independent organization just like Science Council of Japan, due to the strong request from the GHQ.²

Its chairman was Dr. Masao Kambe, a former mayor of Kyoto, a former member of Local Finance Commission, and professor of Kyoto University. Under SCAP auspices, three of the five members of the committee undertook a journey to the United States and the United Kingdom to inspect local administration there. Then the group settles down to do a prodigious amount of careful and painstaking work. These are the following two reports..... (Norikazu Chihara)

Contents

- Item 1 The Local Administration Investigation Committee, "Interim Report for Redistribution of Administrative Affairs (Draft)"
- Item 2 The Local Administration Investigation Committee, "Recommendation Concerning Redistribution of Administrative Affairs", 1950/12/22
- Item 3 Local Autonomy Agency Local Finance Commission, Local Autonomy Agency Local Finance Commission, "Bill for Partial Amendment to the Local Tax Law (Government Draft No.1)"
- Item 4 Revisions to the Bill for Partial Amendments to the Local Tax Law (Government Draft No.2).

第10巻 地方財政・地方税制 II

Volume 10: Local Finance / Local Taxation II

Textual Introduction

(1) Materials relative to local finance / local taxation in J-Series

The Carl S. Shoup Collection, possessed by the library of Yokohama National University, includes some amount of documents relative to the discussions and formation of the Japanese scheme of local finance and local taxation during the years of 1949 - 1951. The volumes 9 and 10 treat the related items based on the boxes 357-364 of this collection.

In accepting the report of the so-called first Shoup's mission to Japan, the law of establishing the "Local Administration Investigation Committee" was enacted on December 24, 1949. It was a part of reforming scheme of local administration under the suggestion by GHQ. The committee was designed to be the organ under the government of Japan. During the next year 1950, the members of committee, solely composed by Japanese, promoted their activities, of which Masao Kambe took the role of the chair. Later, in taking the surname of the chair person, the report of the committee on December 22, 1950 was casually called with the label of "Kambe Report," or "Kambe Recommendation."

Meanwhile, some staffs on the side of GHQ contacted with Carl S. Shoup often. Harold C. Bradshaw and Henry Shavell were the major two figures who communicated with Shoup intensively. They reported to him on the situation of the discussion among administrative and political spheres in Tokyo with attaching many documents and memoranda. Sometimes, they sent the message to Shoup with a few lines of a kind of anxiety in saying that the discussion or decision in Parliament seemed to be going

J-series Textual Introduction & Contents

into other directions or results than they had expected.

In this J-Series, volume 9 includes mostly official documents. Items 1 and 2 are the draft and the report of the Local Administration Investigation Committee in English version. The items 3 and 4 are the documents of legal arrangement, namely the drafts for the "partial amendment to the local tax law." On the first page, in upper-right part, of each of these items, there are indicated as the "Government Draft No.1" and "Government Draft No.2" in handwriting, presumably by some other person than Shoup.¹

Volume 10, namely this volume, covers those documents of more practical but intensive communications, reports of research, and the materials or opinions from the Japanese sectors.² The first two items 1 and 2 are the communications from Harold C. Bradshaw to Shoup, and between Henry Shavell and Shoup. In many cases, these materials have the co-enveloped documents. For the purpose of reproducing the enveloped items, this volume indicates each of the transactions by the code of [Doc. Numbers]. In this way, it is shown how and when Shoup received envelopes with, in many cases, co-enveloped documents.

..... (Yasunori Fukagai)

Contents

- Item 1 Transaction with Harold C. Bradshaw Economic and Scientific Section Internal Revenue Division
- Item 2 Transactions with Henry Shavell Economic and Scientific Section Internal Revenue Division Local Government Branche
- Item 3 Memorandum on Prefectural and Municipal Taxes For 1950-51
- Item 4 Memorandum on Prefectural and Municipal Taxes For 1950-51 (As revised 1 August 1950)
- Item 5 Local Tax Administration Problems — Shoup Mission Supplemental Memoranda Sept, 1950
- Item 6 Information for the Shoup Taxation Mission — Reply Draft Local Autonomy Agency The Japanese Government July 31st, 1950
- Item 7 Reference Calculating Data relating to the Local Finance As of July 1950
- Item 8 The Opinions of Local Finance Commission (2)

第 11 卷 日本の税制の調整 I

Volume 11: Coordinating the Scheme of Taxation in Japan I

第 12 卷 日本の税制の調整 II

Volume 12: Coordinating the Scheme of Taxation in Japan II

Textual Introduction to the volume 11 & 12, J-Series

(1) Materials relative to J-Series in Carl S. Shoup Collection, and the components of the volumes of 11 and 12

The Carl S. Shoup Collection, possessed by the Library of Yokohama National University, includes huge amount of documents relative to discussions and practical arrangements of the (re)formation of Japanese scheme of taxation, especially linked with the so-called Shoup's Mission to Japan on the years of 1949 and of 1950. The volumes 11 and 12 treat the related items, mainly based on the boxes 359-361 of this collection. The focus in the volumes 11 and 12 is how some of Japanese public sectors formulated the idea and plan of reforming taxation, mainly those produced by the Taxation Bureau.

In relation to these two volumes, volumes 9 and 10 of J-Series include those documents relative to the formation of the plan of local finance and local taxation especially in the style of legislation. Volumes 13 and 14 will include variety types of materials, as those some responses to the Mission Reports on 1949 and 1950, the petitions to the Mission or to Carl S. Shoup himself from various Japanese agencies, records of nationwide research of public opinion, some drafts and records of academic

discussions, and so on. A set of the transactions between Carl S. Shoup and Sumio Hara is to be provided in volume 2, which has very close connection with some items in these two volumes of 11 and 12.

As the producers of the materials provided here in these two volumes are those of the side of Japan, items were in many cases translations of the documents originally produced in Japanese. However, in some cases, communication seems to have occurred directly written in English, especially in the case of communication and exchange of ideas between some sectors or persons of Japanese side and the members of Mission or the staffs of some section of GHQ. So, the researchers may check the items with references to, or in comparison with, the items written in Japanese. The latter ones might be found especially from those materials now under the possession of the National Archives of Japan, et al.

..... (Yasunori Fukagai)

Volume 11 Contents

- Part I Income Tax
 - Law Concerning Temporary Special Rules of Income Tax Law, etc. Draft
 - Revision Plan of Income Tax
 - On further Rationalization of Deductions, Credits and Tax Rates Schedule of Income Tax
- Part II Commodity Tax
 - Commodity Tax Law et al
 - Ministry of Finance the Japanese Government Data pertaining to the Revision of Commodity Tax
 - On the Revision of the Commodity Tax
 - Outline of Commodity Tax Revision and the Reasons therefor
 - Demands on the Revision of Commodity Tax Tables
 - Law for Partial Amendments to the Commodity Tax Law
 - Law for Abolishments of the Textile Excise Law, etc.

Volume 12 Contents

- Part I Liquor Tax 1
 - (1-1) Consumers Price Index
 - (1-2) On the Rationalization of Liquor Tax Rates
 - (2) Taxation Bureau On the Prevention of Illicit Brewing and of Tax Evasion, and on the Control against such Illicit Acts
 - (3-1) Data pertaining to the Revision of Liquor Tax
 - (3-2) Table for Kinds of Miscellaneous Liquors
 - (3-3) Ratio of Liquor Tax Amount to Alcoholic Content
 - (3-4) On the Determination of Liquor Tax Rate
 - (3-5) Monthly Affairs of Liquor Sale
 - (3-6) No title recommendation
 - (3-7) Present Conditions of Illicit Brewing (including the tax evasion; hereinafter the same) and Influence of Liquor Tax Revision under Study upon such Illicit Brewing
 - (3-8) Retail Official Price of Liquor
 - (3-9) Effective Retail Price of Liquor per one sho
 - (3-10) Process of Synthetic Sake Production Riken-Method
 - (3-11) Sake Brewing Process
 - (3-12) Process of alcohol Production by "Koji" and Amylo combination-Method
- Part II Sugar Tax
 - On the Revision of Sugar Excise
- Part III Periodical Deposit Postal Savings
 - (1-1) Notice of Banking Bureau No.64 : On Abolishment of the System of Un-inscribed Periodical Deposit and Monetary Trust
 - (1-2) On the Uninscribed Deposit and Deposit under Fictitious Name
 - (1-3) On the postal Savings
 - (2) On a Proposal to abolish the National Savings Association
 - (3) As regards raising tax maximum amount of postal saving and preventing deposits for tax-evasion
 - (4-1) Regarding the procedure for the registration of stock

日本関係資料一序及び目次

ownership transfer under the present system
(4-2) Forms
(4-3) Compulsory Change of Registration on Shares of Stock
Part IV
(1-1) Estimated Revenue from the Taxes and Stamps
for 1950/51 F.Y.
Part IV
(1) Outline of Calculation of Estimate Revenue from the Self-
assessed
Part V Price Indices
Indices of Black Market and Free-Sale Prices
Part VI Minister of Agriculture and Forestry
Observations on the Tax Reform (Minister of Agriculture
and Forestry)
Part VII
The Summary of the Local Public Service Pension, Mutual
Aid Association Bill

第 13 卷 昭和 24 年度シャウプ税制使節団提出資料集 I

Volume 13: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 I

第 14 卷 昭和 24 年度シャウプ税制使節団提出資料集 II (補遺: 昭和 25 年度)

Volume 14: Collection of Materials Submitted to Shoup Tax Mission in FY 1949 II

Textual Introduction to the volume 13 & 14, J-Series

(1) The components of volume 13 and 14
Volume 13 and 14 contain the following books: "The Collection
of Materials Submitted to Shoup Tax Mission in FY1949, Vol.1-3
,¹" and "The Collection of Materials Submitted to Shoup Tax Mis-
sion in FY1950, Vol.3 (statistics).²" These books are compiling
internal documents that the Tax Bureau of Ministry of Finance
drew up from March to July in response to a strong request by
the U.S. side. The leading members of Finance Ministry bureau-
crats involved in actual preparation and organization of materials
were Keiichiro Hirata (Director-General of the Tax Bureau at that
time, later the Administrative Vice Finance Minister), Saichi Chū
(Director of Research Division at the Tax Bureau at that time, later
Professor at the Nihon University, College of Commerce) and Mi-
nomatsu Izumi (Director of the Ad Hoc Tax Research Office of the
Tax Bureau at that time, later the Commissioner of the National
Tax Agency)³.

..... (Norikazu Chihara)

Volume 13 Contents

Part I Basic Trend in Tax System Revisions
(第一部 税制改正の基本動向)
Part II Material related to Revenue Budget and Estimated
Tax Revenues
(第二部 才入予算と税収見積関係)
Part III Problems Common to Each Tax
(第三部 各税共通の問題) Vol. 2
Part IV Material related to Income Tax
(第四部 所得税関係)
Part V Material related to Corporation Tax
(第五部 法人税関係)

Volume 14 Contents

Part VI Material related to Revaluation of Assets
(第六部 資産再評価の関係)
Part VII Material related to Other Direct Taxes
(第七部 その他直接税関係)
Part VIII Material related to Indirect Tax
(第八部 間接税関係)
Part IX Material related to Local Tax
(第九部 地方税関係)

第 15 卷 総説、日本租税研究協会及び補遺

Volume 15: Outline, the Japan Tax Association & Supplement

Textual Introduction

This volume 15 is the final one of the line-up of J-Series, The
Carl S. Shoup's Materials of Public Finance and Taxation. It is
composed from three elements.

At the beginning, this volume contains the general information
of the Carl S. Shoup Collection, which is maintained by the
Library of Yokohama National University. This volume also
provides the textual introduction in general to the A-Series,
already published in twenty volumes.

The Part One provides the documents relative to the earlier
activities of Japan Tax Association. It is mainly the information
from Saburo Shiomi to Carl S. Shoup. In this part, the materials
on the formation of Shiomi's volume entitled as Japan's Finance
and Taxation is also contained.

The Part Two is on the materials of some Japanese groups
who had the chance to visit US for the purpose of exploring the
American condition of public finance and taxation in 1950 -
1951.

At last, under the frame of supplement, the structure of
J-Series is explained. The textual introduction for the volumes 2,
7, 11 and 12 are also added.

(Morinao Iju, Yasunori Fukagai and Norikazu Chihara)

Contents

Part One (1)
Materials relative to the formation of the Japan Tax
Association
Transactions with Saburo Shiomi
Part One (2)
Appendix:
The Formation of Saburo Shiomi's *Japan's Finance and
Taxation*
Part Two
Documents relative to the visiting US by some Japanese
Groups, 1950-1951
The Army Exchange of Persons Program for Japan
(sponsored by Institute of International Education [or
Governmental Affairs Institute])

A-series

カール・S・シャウプ^o財政資料 米国関係資料 全20巻

Structure of the line-up of the A-Series

Although the full of A-Series, 20 volumes, had been published, the editorial committee failed to arrange the textual introduction for each volume. This lack was under the tight schedule of the publication. We the editorial committee apologize this inconvenience of information to all the possible readers, and to the libraries related. In order to fill this gap, the description below provides the outline of the textual basis of the full scale of A-Series.

Among the huge materials of the Carl S. Shoup Collection described in the outline on previous pages of this volume, the A-Series utilize the materials of the box and following.

* * *

The materials of these boxes are basically arranged based on the names of persons, who exchanged the communication with Carl S. Shoup. This classification of folder names is based on the way of Carl S. Shoup himself. In case a folder lacked its name, the previous research group from the 1990s to 2003 followed the same way. The materials are arranged by the initial letters of personal names subsequently.

However, many documents of the collection remained untidy in various boxes without any systematic categories. The new members of the research since 2009 made the careful examination of these. Under this procedure, many sheets were put into the exact folder into the boxes of these numbers.

* * *

The twenty volumes of the A-Series took the same way of arrangement, namely in alphabetical by personal names. The readers may identify the background of most of the documents by checking the letterheads of institutions, companies, etc.

In many cases of the whole materials of the Collection, Carl S. Shoup arranged the documents and correspondences of some categories or initials in some folders in the inverse date order. For this reason, much of the materials in boxes 380 and following are arranged in the inverse sequence of the dates. To avoid the complex procedure of the editing, and especially to reduce the burden of the procedure by the publisher, this A-Series basically keeps the original arrangements of the sheets.

* * *

Among the communication materials, there are many documents which treated personal issues. For example, Carl S. Shoup was asked to make some review on the previous students on the occasion of their chance of position. Since the earlier career at Columbia University as an assistant professor, Carl S. Shoup had taken the role of the editor of a journal, and there were some exchanges of possible subscription of the papers to the journal. In these cases, namely the referee for the job opportunities, or the unsuccessful application of the papers to the journal etc, the materials are not included into the volumes of the A-Series.

米国関係資料 目次—往復書簡

Letters from or to	Letters from or to	Letters from or to	Letters from or to
Vol. 1	Vol. 2		
Bogart, Ernest L. (Professor, University of Illinois)	Burr, Susan S. (Board of Governors of the Federal Reserve System, Division of Research and Statistics)	Company)	De Besa, General
Boivin, Sherman (Stanford University)	Butler, Nicholas Murray (President of Columbia University)	Campbell, Claude A. (University of Alabama)	Dohr, James L.
Brown, Harry Gunnison (University of Missouri)	Butenheim, Harold S. (President, Tax Policy League)	Carlsmith, Leonald	Driver, L. Robert, Jr. (Yale Law School)
Bruno, Vincent (Fletcher School of Law)	Bell, James Washington (Secretary, American Economic Association)	Carman, Harry J. (Columbia University)	Due, John F. (University of Utah)
Philip. M. Hayden	Atkinson, Thomas C.	Carroll, Mitchell B. (Counsellor at Law)	Davis, Paul H. (Stanford University)
Burgess, Randolph (National City Bank)	Carter, Isabe Gordon	Carruthers, L. A. (Department of Commerce)	Dennison, Henry S. (Dannison Manufacturing Company)
Burns, Authur	Stephens, Roy W. (Secretary, Committee on Education, California State Employee's Association)	Chapman, S.	DuPont, Pierre S. (State Tax Department, State of Delaware)
Burns, Eveline M. (Director of Research, Committee on Long Range Work and Relief Policies)	Campbell, F. N.	Charles, Allan E. (Lillick, Olson, levy and Geary)	Dun & Bradstreet Inc.(George, Edwin B.)
Burr, Susan S. (Board of Governors of the Federal Reserve System, Division of Research and Statistics)	Carson, William J. (National Bureau of Economic Research)	Chism, Leslie L.	Davenport, Russell (Fortune Magazine)
Butler, Nicholas Murray (President of Columbia University)	Carter, William D. (The International Quarterly)	Clark, Evans (Twentieth Century Fund)	Dargusch, Carlton (The Tax Commission of Ohio)
Beulah Bailer Thull (Research Assistant, Dep't. Taxation & Finance, State of New York)	Castillo, Eugenio (Consul for Cuba)	Clarke, G. B. (Connecticut State College)	Davisson, Malcolm M. (University of California)
Bakhmeteff, Boris A.	Chamberlin, E. H. (Harvard University)	Cole, Seth T. (Department of Taxation and Finance, State of New York)	Daugherty, M. M. (University of Delaware)
Baldwin, F. S. (National Industrial Conference Board)	CCP	Coates, W. H. (Imperial Chemical House)	De Besa, L. S.
Bernard M. Baruch	Clark, Harrison (University of Missouri)	Coigne, A. B. (Commerce Clearing House)	De Cubas, Jorge E.
Beckman, Theodore N. (Ohio State University)	Clark, J. M. (The Advisory Commission to the Council on National Defense)	Cole, W. H. (Board of Public Works)	Diebler, Frederick S. (American Economic Association)
From Kenneth Dameron: To R. S. Alevandr	Cline, Denzel C. (Michigan State College)	Colligan, William (Hunter College)	Dewey, Davis R. (American Economic Review)
Beckman, Theodore N. (Ohio State University)	Cohen, Wilbur J. (Social Security Board)	Clague, Ewan (Social Security Board)	Deak, Francis (Columbia University)
Bendiner, M. R. (Editorial Research Reports)	Cohen, Sebert	Colm, Gerhard (New School for Social Research)	DeWald, Arlene (Treasury Department)
Biddle, Francis (Barnes, Biddle and Myers)	Colm, Gerhard	Coltart, Marcie	Demarest, Elizabeth
Bevan, Thomas H. (American Consul General)	Tobin, Austin J. (Secretary, Conference on State Defense)	Connelly, William F. (New York University)	DeNike, J. Harold (Harvard University)
Blakey, Roy G. (Professor, University of Minnesota)	Cooper, Walter A.	Copeland, Morris A. (Central Statistica Board)	Denman, C. C. (State Tax Commission)
Bonbright, James C. (Columbia University)	Cottrell, Edwin A. (Stanford University)	Cook, J. S. (Montreal Board of Trade)	
Breithut, R. C. (Western Reserve University)	Griesser, Marjorie (Council for Democracy)	Cook, Louis H. (State Board of Assessment and Review)	Vol. 5
Breithut, R. C. (Western Reserve University)	Price, Harry B. (Council for Democracy)	Cooke, Thornton (Columbia National Bank)	Dennison, Henry S. (Dannison Manufacturing Company)
Briggs, Ellis O. (State Department)	Coyle, David Cushman	Copeland, S. (Senator)	Dennison, Henry S. (Dannison Manufacturing Company)
Briggs, George N.	Friedrich, C. J. (Council for Democracy)	Cowan, G. A. (Southwestern University)	Dewhurst, Frederic (Social Science Research Council)
Brown, Howard (Heller, Bruce & Co.)	Cox, Reavis (University of Pennsylvania)	Cowden, D. V. (Southern Pacific Company)	Dewhurst, Frederic (Social Science Research Council)
Browne, Herbert Janvrin (Long-Range Weather Forecast Service)	Hopkins, Cecil (Credit Executive)	Cox, Reavis (University of Pennsylvania)	Diamond, Isabella S. (Treasury Department)
Bryan, Malcolm H. (University of Georgia)	Criz, Maurice	Craig, D. R. (American Retail Federation)	Ditfurth, H. (Commerce Clearing House)
Buell, Raymond Leslie (Foreign Policy Association)	Crum, W. L. (National Bureau of Economic Research)	Cranmer, Robert L. (Stanford University)	Dodd, David L. (Columbia University)
Burns, Authur	Cady, Theodore S. (Fidelity National Bank & Trust Co.)	Crosby, Helen (Metropolitan Life Insurance Company)	Dodge, Cleveland
Burr, Susan S. (Board of Governors of the Federal Reserve System, Division of Research and Statistics)	Calhoun, Charles P. (The Ronald Press Company)	Crosser, Paul	Doyle, Edward P.
	Vol. 3	Coyle, David Cushman	Dunham, Lawrence (Office of the Mayor, City of New York)
	Calhoun, Charles P. (The Ronald Press Company)		Dun & Bradstreet inc(Mitchell, Walter, Jr.)
	Kovnor, I. C. (The Ronald Press Company)	Vol. 4	Dun & Bradstreet Inc.(George, Edwin B.)
		Daly, M. C. (Dalhouse University)	Duffie, John J.
		Davisson, Malcolm M. (University of California)	Duffy, E. E. (Portland Cement Association)
		De Gaubeca, Felix (University of the Andes)	Dulles, Eleanor L. (Social Security Board)
		Deperon, Paul (Institute for Advanced Study)	Ecker-Racz, L. Laszlo (Treasury Department)[1]
			Edmonds, Franklin S. (Edmonds,

A-series Contents: Letter

Letters from or to

Obermayer & Rebmann
Earle Edward Mead
Ezekiel, Mordecai (Department of Agriculture)
Engnad, John O.
Ecker-Racz, L. Laszlo (Treasury Department)[2]
Edmonds, Richard W.
Ecker-Racz, L. Laszlo (Works Progress Administration) (Federal Emergency Relief Administration)
Ecker-Racz, L. Laszlo (Federal Emergency Relief Administration)
Edmonds, Franklin S. (Edmonds, Obermayer & Rebmann)
Edwards, Morris (Chamber of Commerce of the United States of America)
Egbert, James C. (Columbia University)
Eliot, 2nd, Charles W. (National Resources Committee)
Ellsworth, Von T. (California Farm Bureau Federation)
Ely, Northcutt
Engelhardt, Fred (University of New Hampshire)
Engnad, John O.
Ennis, Anna B. (Office of the Bursar, Columbia University)
Enslow, H. R. (State of New York, Department of Taxation and Finance)
Ezekiel, Mordecai (Department of Agriculture)

Vol. 6

Jackson, Kathleen (Holins College)
Jacoby, George (Irving Trust Company)
Jacoby, Neil H. (Legal and Research Division, Department of Finance, State of Illinois)
Jaffe, William (Northwestern University)
Jennings, I. G.
Jackson, J. R.
Jackson, Clarence A.
Jacobs, Arthur
James, Ernest K. (State Tax Commissioner, State of West Virginia)
Jensen, Jens P. (School of Business, University of Kansas)(University of Chicago)
Jenkins, Von A. (Office Manager, The League of Minnesota Municipalities)
Jervy, Huger W. (Columbia University)
Jeze, Gaston (Universite de Paris)
Jewett, Fred E. (Oklahoma Agricultural and Mechanical

Letters from or to

College)
Jenkins, Frank (Director of New Bureau, Doubleday, Doran and Company)
Johnson, Albert (Laundryowners National Association of the United States and Canada)
Johnson Geo. R. (Board of Education of the City of St. Louis)
Johnson Alvin (American Economic Association)(New School for Social Research)
Johnson, Cecil A. (Federal Crop Insurance Corporation)
Johnston, R. H. (Librarian, Bureau of Railway Economics)
Jones, B. M.
Jones, C. M. (Librarian, National Association of Real Estate Boards)
Jones, Howard P. (National Municipal League)
Johnson, Hugh S.
Jordan, Wesley (The Tax Commission, State of North Carolina)
Jordan, Virgil (President, National Industrial Conference Board, Inc.)
John T. Donnelly (The Journal of Commerce)
Journal of Political Economy, University of Chicago (The Editors)
Juris-Classeurs
Kalecki, M. (Institute of Statistics)
Kapelsohn, Janet
Kelly High J. (McGraw-Hill Book Company)
Kendrick, M. Slade (Cornell University)
Laidler, Harry W. (Councilman, City Hall, New York)
Krueger, DeWitt W. (Office of State Board of Equalization, State of California)
Kuvin, Leonard (National Industrial Conference Board, Inc.)
Kuvin, Leonard (National Industrial Conference Board, Inc.)
Luhnow, Christian C. (Trusts and Estates, Formerly Trust Companies Magazine)
Lutz, Harley L. (Princeton University)
Lyne-Miller, Catherine
Lanning, Charles Edward (New York City League of Women Voters)
Latimer, Murray W. (Railroad Retirement Board)
Cavers, David F. (Duke University)
Leibowitt, S. David (Godfres and Marx, Counselors at Law)
Leland, Simeon E. (University of Chicago)

Letters from or to

Lepawsky, Albert (Executive Director, Federation of Tax Administrators)
L. Bouve C. (The Library of Congress, Copyright Office)
Libreria Hachette
U. S. Civil Service Commission
Lima, E. A.
Long, Henry F. (Commissioner of Corporations and Taxation, Massachusetts)
Luhnow, Christian C. (Trusts and Estates, Formerly Trust Companies Magazine)
Lanning, Eleanor G.
Lyle, Gerard

Vol. 7

Kagan, S. J. (Indiana State Library)
Kalijarvi, Thorsten V. (University of New Hampshire)
Kass, Irving
Kaufman, Weitzner & Celler
Kelley, Edward L. (Wisconsin Tax Commission)
Kaplan, Samuel
Karth, Rena
Kassell, Mortimer (Department of Taxation and Finance, State of New York)
Kauder, Emil L.
Kaufman, Jack
Kaulfuss, J. E.
Kavadlo, Abe
Keller, Edwin W.
Kelly High J. (McGraw-Hill Book Company)
Fackenthal, Frank D. (Columbia University, Office of Secretary)
Fairchild, Fred R. (Yale University)
Fairchild, Fred R. (Yale University)
Fairchild, Walter (American Association for Scientific Taxation)
Lapawsky, Albert (Executive Director, Federation of Tax Administrators)
Filene, Edward A. (Wm. Filene's Sons Company)
Filipetti, George (University of Minnesota)
Ferguson, J. W.
Field, Charles K.
Finnamore, M. (University of Chicago)
Journal of Political Economy
Fisher, Irving
Fisher, Ernest M. (Federal Housing Administration)
Flanders, R. E. (Jones & Lamson Machine Co.)
Folks, Homer (New York State Charities Aid Association)
Fox, Robert P. (Bethlehem Steel Company)

Letters from or to

Franco, Juan Maspons
Friedman, Wilbur H. (Supreme Court of United States)
Furndiss, E. S. (Yale University)
Fried, Hans (International Institute of Social Research)
Friedman, Elisha M.
Fuchs, Etta (Student Secretary, Columbia University)
Furst, Frederick V. (J. H. Furst Company)
Draper, Raiph (Gamwell & Co.)
Galenson, Walter
Geddes, Donald Porter (Sales Manager, Columbia University Press)
Goodrich
O'Neal Thomas G. (Special Agent, Treasury Department, Internal Revenue Service)
Graham, Frank D. (Princeton University)
Grey, Clara Kathrine
Griziotti, Benvenuto (Istituto di Finanza)
Garcia Montes, Oscar (Secretary of the Treasury)
Gregg, C. J. (Inland Revenue, England)
Griziotti, Benvenuto (Istituto di Finanza)
Gushing, H. G.
Gage, Jr., Daniel (University of Michigan)
Gans, George S. (Accountant and Auditor)
Galbraith, J. K.
Garcia Montes, Oscar (Secretary of the Treasury)
Garlock, Fred L. (Senior Agricultural Economist, Division of Agricultural Finance, Bureau of Agricultural Finance)
Gayer, Arthur D. (Columbia University)
Geddes, Donald Porter (Sales Manager, Columbia University Press)
Galats y Botet, Joaquin

Vol. 8

Gentzler, W. Emerson (Secretary of Appointments)
Gerloff, Wilhelm
Gesell G. A. (Clerk-Treasurer, Board of Education, Cleveland, Ohio)
Gerstenberg, Charles (Prentice-Hall, Inc.)
(Gill, Corrington)
Givens, M. B. (Social Science Research Council)
Gould Burnell
Grady, E. H. (Department of Economics, Hunter College)
Graves, Mark (Commissioner of

米國關係資料 目次—往復書簡

Letters from or to

Taxation and Finance)
 Griziotti, Benvenuto (Istituto di Finanza)
 Holcomb, Alfred. E. (National Tax Association)
 Holcomb, Alfred. E. (National Tax Association)

Vol. 9

Holcomb, Alfred. E. (National Tax Association)
 Long, Henry F. (Commissioner of Corporations and Taxation, Massachusetts)
 Long, Henry F. (Commissioner of Corporations and Taxation, Massachusetts)

Vol. 10

Meehan, Joseph (Chief Statistician, Bureau of Foreign and Domestic Commerce, Department of Commerce)
 Mendershausen, Horst (National Bureau of Economic Research)
 Mitchell, Walter (Dun & Bradstreet, Inc.)
 Moffat, Abbot Low (State of New York, Temporary State Commission for the Revision and Codification of Laws Relatin to Municipal Finance)
 Molodovsky, Nicolas (White, Weld & Company)
 Montgomery, Robert H. (Lybrand, Ross Bros & Montgomery, Certified Public Accountants)
 Montgomery, Robert H. (Lybrand, Ross Bros & Montgomery, Certified Public Accountants)
 Montouliou, Eduardo I.
 Morgenthau, Henry (Secretary of the Treasury)
 Morris, F. W. A. (Commercial Tax Office)
 Musgrave, Richard A. (Department of Economics, Harvard University)
 Mendenhall, James E. (Society for Curriculum Study)
 Mermey, Maurice (Comptroller's Advisory Council on Taxes for the Relief of the Unemployed)
 Merriam, H. G. (University of Montana, State University, Missoula)
 Mertens, Jacob (Olcott, Paul & Havens)
 Metzger, Leon D. (Department of Revenue, State of Pennsylvania)
 Michener, D. W. (The Chase National Bank)
 Miesse, Harry (Indiana Taxpayers' Association)

Letters from or to

Miles, R. E. (Director, Ohio Institute)
 Millis, H. A. (University of Chicago)
 Miller, William Stanley (City of New York, Tax Commission)
 Miller, Helen Hill (United States Department of Agriculture)
 Mills, Mark C. (University of Indiana)
 Moe, Henry Allen (Guggenheim Memorial Foundation)

Vol. 11

Moe, Henry Allen (Guggenheim Memorial Foundation)
 Mills, Henry (Regional Office, Securities and Exchange Commission)
 Mayor (Office of the Mayor)
 Moehlman, Arthur B. (The Nation's Schools, University of Michigan)
 Moffat, Abbot Low (State of New York, State Finances and Revenue Committee)
 Molodovsky, Nicolas (White, Weld & Company)
 Molyneaux, Peter (Editor, The Texas Weekly)
 Moffitt, C. D.
 Moon, Parker Thomas (Political Science Quarterly)
 Moore, C. A.
 Moore, W. W. (Appraisal Engineer, Office of Ed. W. Hopkins)
 Moorhouse, L. A. (Department of Economics, State Agricultural College)
 Moran, J. V. (Camden Country Chamber of Commerce)
 Moore, D. C. (Bureau of Internal Revenue, Treasury Department)
 Moore, Blaine F. (Finance Department, Chamber of Commerce of the United States of America)
 Moore, John T. (Division of Library, Department of Education, State of Tennessee)
 Morehouse, T. C. (MacMillan Company)
 Moretti, F. A.
 Morey, J. B. (Chadbourne, Wallace, Parke & Whiteside)
 Morrell, E. (Manufactures Record)
 Morrison, Frank (Secretary, American Federation of Labor)
 Morrison, Fred W. (Gardner, Morrison & Rogers)
 Morrissett, C. H. (State Tax Commission)
 Morrison A. A. (College of Law, Cincinnati Law School, University of Cincinnati)
 Morrison C. H.
 Mort, Paul (Columbia University)

Letters from or to

Newmark & Moss (Public Accountants)
 Mott, Rodney L. (The American Legislator's Association)
 Mucklestone, Melville (National Consumers Tax Commission, Inc)
 Murdoch, Frank B. (Murdoch, Paxson, Kalish & Green, Law offices)
 Mudgett, Evelyn M. (The Business and Professional Women's Club of Newport)
 Moulton, Harold G. (Brooking Institution)
 Mount, John S. (President, National Association Public School Business Officials)
 Mumford, M. C. (Supervisor of Taxes, Marshall Field & Company)
 Murphy, Louis S. (Senior Forest Economist, Forest Taxation Inquiry, Forest Service, United States of Department of Agriculture)
 Myers, W. I. (Farm Credit Administration)
 Murphy, Charles E. (The City of New York, Department of Finance)
 Murphy, T. F. (Chief Statistician, Department of Commerce)
 Murphy, Gertrude I. (Executive Secretary, Real Estate Board of Newark)
 Murray, Sinon A. (Attorney & Counsellor)

Vol. 12

Taussig, F. W. (Department of Economics, Harvard University)
 Patterson, Ernest Minor (Wharton School of Finance and Commerce, University of Pennsylvania)
 Pegram, George B. (Faculties of Political Science, Philosophy and Pure Science, Columbia University)
 Payser, Seymour M.
 Krout, John A. (Department of History, Columbia University. Managing Editor, Political Science Quarterly)
 Gerberich, Grace H. (Assistant to the Editor, Political Science Quarterly)
 Krout, John A. (Department of History, Columbia University. Managing Editor, Political Science Quarterly)
 Stewart, Maxwell S. (Editor of the Pamphlet Series, Public Affairs Committee)
 Parker, Coralie (Teachers College, Columbia University)

Letters from or to

Parker, Fred. L. (Chief, Personnel Inquiry, Personnel Division, Resettlement Administration)
 Parker, George H. (Chief Accountant, Federal Emergency Administration of Public Works)
 Parker, Walter
 Parmelee, Julius H. (Director, Bureau of Railway Economics)
 Parker, L. H. (Joint Committee on Internal Revenue Taxation, Congress of the United States)
 Parkinson, Thomas I. (Equitable Life Assurance Company)
 Paige, Robert M. (Secretary-Treasurer, Governmental Research Association)
 Palfreyman, David (Department of Theatre Service, Motion Picture Producers and Distributors of America, Inc.)
 Palmer, Eric
 Pardow, R. R. (Crocker First National Bank of San Francisco)
 Patterson, Edwin W. (Chairman, Committee on Graduate Instruction, Columbia University)
 Paul, Randolph E.
 Peaslee, Amos J. (Metropolitan Club)
 Peck, Harvey W. (School of Citizenship and Public Affairs, Syracuse University)
 Peden, Clausen (Quitman County Business Men's Association)
 Pedrick, Willard H. (Illinois Law Review)
 Pegram, George B. (Faculties of Political Science, Philosophy and Pure Science, Columbia University)
 Peisch, Archie M. (Archie M. Peisch & Company.)
 Pennsylvania Economic Council
 Persons, Warren M. (Consulting Economist, New York City)
 Pates, Rutherford
 Paton, Thomas B. (Assistant General Counsel, The American Bankers Association)
 Payton, Laurence G.
 Peterson, Lieut C. Stewart
 Petree, Neil (James McCreery and Company)
 Philadelphia, Bureau of Municipal Research
 Piatier, Andre (Secretaire de l'Institut International de Finances Publiques)
 Pickett, Carlton I. (Plymouth Country Farm Bureau)
 Pierson, Authur N. (New Jersey Commission on Tax Law Revision)
 Pino, Jr., Ernesto
 Pittman, M. S. (Training

A-series Contents: Letter

Letters from or to

Department, Michigan State Normal College)
 Plehn, Carl (Department of Economics, University of California)
 Pierce, Dixwell L. (Secretary, Office of State Board of Equalization, State of California)
 Pouder, William R. (Executive Secretary, Tennessee Taxpayers Association)
 Peyser, Seymour (Columbia Law Review, Columbia University)
 Philbrook, E. F. (Reference Librarian, Baker Library, Graduate School of Business Administration, Harvard University)
 Phillips, T. R. (Circulation Department, Journal of Commerce)
 Perry, Cyrus C. (City Club of New York)
 Pinchot, Gifford
 Th. Poinso
 Pollard, Jno. Garland (Governor, Commonwealth of Virginia)
 Potter, E. S.
 Poulakis, Antonias I. (Treasurer of the Greek Consulate General)

Vol. 13

Porteous, Douglas K. (Porteous and Company)
 Powell, Henry M.
 Power, Thomas L.
 Powers, Donald
 Prenshaw, E. R. (State Tax Commission)
 Story, Robert C. (Prentice Hall)
 Prentice-Hall Inc.
 Preston, H. P. (Circulation Manager, Journal of Commerce)
 Preston, Paul R. (Division of Information, United States Department of Agriculture)
 Pattinson, I. Graham (Price, Waterhouse & Co.)
 Price, Waterhouse & Co.
 Price, Waterhouse & Co.
 Proffitt, Charles G. (Associate Director, Columbia University Press)
 Proffitt, Charles G. (Associate Director, Columbia University Press)
 Pyle, H. G. (Asst. Prof. Of Economics in Extension, The Pennsylvania State College)
 Public Administration Clearing House
 Public Administration Service
 PUNCH
 Query, W. G. (State Tax Commission, Columbia, South

Letters from or to

Carolina)
 Moss, Morton (The Quest Reed College)
 Query, W. G. (State Tax Commission, Columbia, South Carolina)

Vol. 14

Raffa, A. L. (Acting Chief, Information Service, Railroad Retirement Board)
 Raup, Bruce
 Rautenstrauch, Watler (Professor of Industrial Engineering, Columbia University)
 Reynolds, Thomas J.
 Rightor, C. E. (Chief Statistician, Division of State and Local Government, Department of Commerce, Bureau of Census)
 Ripps, Evelyn L.
 Roberts, George B.
 Blough, Roy
 Haas George
 Calhoun, Charles P. (The Ronald Press Company)
 Royal Economic Society
 Rouse, Robert G. (Federal Reserve Bank of New York)
 Rudnick, S. A. (S. A. Rundick, Inc.)
 Radigan, James P. (Attorney at Law)
 Ramirez, Mariano H. (Chief, Latin American Legal Section, Division of Commercial Laws, Department of Commerce)
 Ratchford, B. U. (Duke University)
 Reed, L. P.
 Reed, Thomas H. (Municipal Consultant Service of the National Municipal League)
 Rechberger, E. H. (Metropolitan Edison Company)
 Reilly & Lee Company
 Randolph, Hollins N.
 Read, Thomas T. (School of Mines, Columbia University)
 Real Estate Record
 Reed, E. S.
 Renard G. A. (Executive Secretary-Treasurer, National Association of Purchasing Agent, Inc.)
 Smith, Walter M. (Librarian, Library of the University of Wisconsin)
 Reppy, Alison (New York University, Faculty of Law)
 Reynolds, Paul N. (Wisconsin Taxpayers Alliance)
 Ribe, Arthur M. (Traffic Manager)
 Reid, Betty (Secretary of the Bureau, University of Denver, Bureau of Business and Social Research)
 Reises, Jacob (Certified Public Accountant)

Letters from or to

Reynolds, Thomas J. (John Jay Hall, Columbia University)
 Rice, Stuart A. (Assistant Director, Bureau of the Census, Department of Commerce)
 Pass, Ruth (Raymond Rich Associates)
 Rich, Raymond T. (Raymond Rich Associates)
 Pass, Ruth (Raymond Rich Associates)
 Rich, Raymond T. (Raymond Rich Associates)
 Richards, Arthur (New Jersey Taxpayers' Association)
 Ridley, Clarence E. (Executive Director, International City Managers' Ass'n)
 Riger, Martin (Columbia Law Review)
 Riley, Ray L. (Railroad Commission of the State of California)

Vol. 15

Ricker Olive G. (American Bar Association)
 Riefler, Winfield W. (Institute for Advanced Study)
 A. Riegel & Sons, Inc.
 Rieger, H. W. (Executive Secretary, State Street Council)
 Rightor, C. E. (Chief Statistician, Division of State and Local Government, Department of Commerce, Bureau of Census)
 Riley, Ray L. (Railroad Commission of the State of California)
 Runidley, John E.
 Riofrio, Villagomez E. (Ministerio de Hacienda)
 Rischeberger, P. A.
 Rittenhouse, Irma (Fayerweather Hall)
 Robberts, Thomas B. (Brammer, Brody, Charlton & Parker)
 Roa, Jorge (Universidad de la Habana)
 Robertson, J. M. (National Industrial Conference Board, Inc)
 Rio, Wolter del (Secretario de Hacienda el Autor)
 Rogers, T. H. (Director, Legislation and Tax Bureau)
 Robey, Ralph West (New York Evening Post)
 Roberts, Geo. B.
 Rockwell, E. D. (Southern Pacific Company)
 Rodner, Henry
 Rogers, Lindsay (Chairman Committee on Instruction)
 Rolbein, David
 Shaw, William H. (National Bureau of Economic Research)
 Romay, Adriano G. Carmona

Letters from or to

(Estudio de Derecho Administrativo, Consultoria de Los Servicios Publicos, dula Republica de Cuba)
 Rothschild, Meyer D.
 Roe, Frederick
 Rosa, Charles D. (Wosconsin Tax Commission)
 Robson, Kernan
 Ronald Press
 Roth, Irving
 Royall, Nathaniel (Office of State Auditor and Efficiency Expert, State of Texas)
 Rugg, Earle U. (Department of Education, Colorado State Teachers College)
 Ryan, Henry J. (State Board of Housing, Department of Public Welfare)
 Routledge and Company
 Ruff, W. A. (Department of Commerce, Bureau of the Census)
 Russell, Charles T. (Deputy Commissioner, Internal Revenue Bureau, Treasury Department)
 Russell, John H. (Director of Research, Department of Taxation)
 Spring, John R. (State Tax Commission, New Hampshire)
 Stachenfeld, Wilfred S. (Counsellor at Law)
 Stark, W. R. (Office of the Secretary, Treasury Department)
 Stamp, Josiah (President, London Midland and Scottish Railroad, Station)
 Stauffer, William H. (State Department of Taxation, Virginia)
 Stedman, Alfred D. (United States Department of Agriculture, Agricultural Adjustment Administration)

Vol. 16

Stephan, Frederick F. (American Stastical Association)
 Straus, Jesse Isidor
 Strangman, H. A.
 Strayer, Paul J. (Lehigh University)
 Stewart, Paul W. (Twentieth Century Fund)
 Stockwell, Marvel (University of California)
 Stocking, George W. (University of Texas)
 Stone, A. H. (President, National Tax Association. State Tax Commission, Mississippi)
 Watkins, Jr., Leigh (State Tax Commission)
 Street, Nelson (Retail Dry Goods

米国關係資料 目次—往復書簡

Letters from or to	Letters from or to	Letters from or to	Letters from or to
Association)	of Economics, Rutgers University)	Walker, Mabel L. (Tax Institute. Tax Policy League)	Wise, William N. (The Tax Magazine)
Studenski, Paul (New York University)	Smith, Clarence (State Tax Commission of Kansas)	Wall, Perry G. (Florida Citizens Finance and Taxation Committee)	Withers, William (Queens College)
Stupp, Irene	Slavens, Nellie M. (Treasury Department)	Waltersdorf, M. C. (Department of Economics, Washington and Jefferson College)	Wolfbein, Seymour L.
Stupp, Irene	Slichter, Sumner H. (Harvard University)	Walradt, Henry F. (Ohio State University)	Woodworth, Leo Day (Tax Study Commission, State of Michigan)
Sultan, Herbaert	Smith, H. G.	Wallace, Earl (Country Experts, Hall of Records)	New York World Telegram
Sundelson, Jack	Snavely, Tipton R. (University of Virginia)	Watkins, Jr., Leigh (State Tax Commission)	Wueller, Paul H. (Pennsylvania State College)
Surrey, Stanley S. (Treasury Department)	Snell, Chester D. (The Town Hall, Inc.)	Watkins, Ralph J. (American Statistical Association)	Woodworth, Leo Day (Tax Study Commission, State of Michigan)
Swanish, Peter T. (Social Science Research Council)	Crane, Robert T. (Social Science Research Council)	Weber, Abraham (Director of the Budget, State Capitol, New York)	Wood, Herbert S. (Counsel in Taxation)
Vol. 17	Solomon, Milton (The City of New York, Department of Finance)	Warren, G. F. (Cornell University)	Wynne, William H. (Royal Commission on Dominion-Provincial Relations)
Swanish, Peter T. (Social Science Research Council)	Southard, Addison E. (The Foreign Service of the United States of America)	Weglein, David E. (Department of Education)	Young, Donald (Social Science Research Council)
Swift, Fletcher Harpar (School of Education, University of Clifornia, Barkeley)	Somerville, R. M.	Welch, Murray D.	Zucker, J. S. (Assistant Director of Research, Treasury Department)
Symons, Farrell (World Peace Foundation)	Spengler, Edwin H. (Brooklyn College)	Welch, Ronald B. (National Association of Assessing Officers)	Zachry, Wallace P.
Slichter, Sumner H. (Harvard University)	Spengler, Edwin H. (Brooklyn College)	Weston, Janet L. (University of Illinois. United States Department of Agriculture)	Zwick, K. H. (The David Demaree Benta Library of Phi Delta Theta)
Silver, Henry M., 2nd (King's Crown Press)	Spengler, Edwin H. (Brooklyn College)	White, Charles B.	
Smith, Dan Throop (Harvard University)	Vol. 19	Whitaker, Benjamin P. (Institute of Government Research of the Brooking Institution)	
Smith, H. W. (University of New Hampshire)	Walker, Mabel L. (Tax Institute. Tax Policy League)	Vol. 20	
Sobol, Bernard	Walker, Mabel L. (Tax Institute. Tax Policy League)	Whiteside, A. D. (National Credit Office, Inc.)	
Millett, John D. (Social Science Research Council)	Walker, Mabel L. (Tax Institute. Tax Policy League)	White, Edward (Commissioner of Internal Revenue)	
Crane, Robert T. (Social Science Research Council)	Walker, Mabel L. (Tax Institute. Tax Policy League)	Whitney, Francis N. (The Western Union Telegraph Company)	
Sommer, Albert	Weeks, R. H. (The Guardian Life Insurance Company of America)	Wickersham Printing Company	
Spengler, Edwin H. (Brooklyn College)	Weiss, Tobias (Columbia Law Review, Columbia University)	Wickersham Printing Company	
Pike, G. G. (South Carolina Tax Commission)	Westermann, William (Columbia University)	Willam, Glenn D. (California Real Estate Association)	
Webbink, Paul (Committee on Social Security of the Social Science Research Council)	White, Charles B.	Williams, C. M.	
Webbink, Paul (Committee on Social Security of the Social Science Research Council)	Whitman, Roswell H. (R. H. Macy & Company)	Wickland, John (State Treasurer, State of Iowa)	
Stockton, Frank T. (School of Business, University of Kansas)	Wilber, Cortland A. (Department of Taxation and Finance, State of New York)	Wilbur, Ray Lyman (Stanford University)	
Stockwell, Marvel (Department of Economics, University of California, Los Angeles)	Williams, Alfred H. (University of Pennsylvania)	Williams, J. Kerwin (Study of Population Redistribution)	
Strayer, Paul J. (Princeton University)	Williams, John H. (Harvard University)	Williams, Ernest W.	
Strong, Frank R. (Law and Contemporary Problems, School of Law, Duke University)	Woll, Matthew (American Federation of Labor)	Williams, John H. (Harvard University)	
Studenski, Paul (New York University)	Williamson, K. M. (Wesleyan University)	Willis, H. Parker (Columbia University)	
Sulliran, J. R. (Treasury Department)	Withers, William (Queens College)	Williamson, K. M. (Wesleyan University)	
Sundelson, J. Wilner (Department of Economics, Rutgers University)	Woodworth, L. D. (University Club)	Winnings, Montgomery S. (Office of Attorney General)	
Vol. 18	Wueller, Paul H.	The John C. Winston Company	
Sundelson, J. Wilner (Department	Myers, Howard B. (Federal Works Agency, Works Projects Administration)	Winchester, Chas. M. (J. B. Lyon Co.)	
	Walker, Frank F.	Winchester, Chas. M. (J. B. Lyon Co.)	
	Wagner, Robert F. (Senator)	State Tax Commission (Wisconsin)	
	Waite, Grace (Treasury Department)		

W-series

カール・S・シャウプ^o財政資料 諸外国関係資料 全6巻

Structure of the line-up of the W-Series

The publication project of the Carl S. Shoup Collection at Yokohama National University is composed of three series: J-Series, A-Series and W-Series. The J-Series covers the materials relative to the so-called Carl S. Shoup Mission of Taxation to Japan in the years of 1949 and 1950. The A-Series is arranged to treat the correspondences of Carl S. Shoup with some public and private sectors in the United States, and with individuals mostly based on American institutions. The coverage of the materials is roughly from 1930 to early 1950s.

In addition to these research, Carl S. Shoup took part in a series of research to examine the tax systems of foreign nations. The first research abroad was implemented in Cuba in the 1930s, firstly with Edwin R. A. Seligman and secondly by himself. After the research in Japan in the years of 1949 and 1950, he also participated in the research on Venezuela, Brazil, etc. Furthermore, he was engaged in the research and communication related to tax issues of the European Economic Community (EEC) in the 1960s and 1970s. Among his world-wide research activities, the W-Series contains the materials related to the tax research of EEC (Volume 1 and 2), and the Cuba research (Volume 3 to 6).

Volume 1 and 2 contain the materials related to the European Economic Community. Volume 1 is composed of the materials from Box 251 and Box 011, which deal with the comments and communication on the EEC reports. Volume 2 focuses on intensive communication with Fritz Neumark from the mid-1950s to the early 1970s, utilizing the materials from Box 117. Volume 3 to 6 contain correspondence, interviews and other memoranda related to the Cuba research, utilizing the materials from Box 315 and Box 316.

Table of Contents and Textual Introduction to all volumes of the W-Series

第 1 卷 EEC 調査関係資料 I

Volume 1: Materials on the Reports of EEC I

Textual Introduction

(1) Coverage of this volume

This volume is composed of the materials from Box 251 and Box 011 of the Carl S. Shoup Collection as the first volume of the W-Series, to offer a part of Professor Shoup's research activities on the European Economic Community.

Part I contains the materials from Folder 002 of Box 251, which are the drafts of Professor Shoup's commentaries on Articles 95-99 of the Rome Treaty (EEC).

Part II to Part XIII contain the materials from Folder 36 to 42 of Box 011, which are mainly composed of the comments by Professor Shoup on the reports by the Fiscal and Financial Committee (Comité Fiscal et Financier) of the European Economic Community (Communauté Economique Européenne), including the committee's drafts in the French texts.

..... (Morinao Iju)

Contents

Part I

Doc.001 A Commentary on Articles 95-99 of the Rome Treaty (EEC)

Doc.002 A Commentary on Articles 95-99 of the Rome Treaty (EEC)

Part II

Doc.003 COMITE FISCAL ET FINANCIER, PROBLEMES QUE POSE L'IMPOSITION DES SOCIETES

Doc.004 Comments on Provisional Draft of Report of Fiscal and Financial Committee

Doc.005 Answers to "Problèmes que pose l'imposition des sociétés," Réunion du 10 Mai 1962, CoFiFi

Doc.006 Further Comments on Provisional Draft of Report of Fiscal and Financial Committ

Part III

Doc.007 TENTATIVE OUTLINE FOR REPORT OF COMITE FISCAL & FINANCIER

Part IV Doc.008 FORMATION ET TRAVAUX DU COMITE; HYPOTHESES FONDAMENTALES

Part V

Doc.009 PLAN PROPOSE POUR LE RAPPORT DU COMITE FISCAL ET FINANCIER Carl S. Shoup - 11 octobre 1960

Part VI

Doc.010 (Confidential) A Suggested Outline for the Report of the Comité Fiscal et Financier Carl S. Shoup - Oct. 11, 1960

Part VII Doc.011 The Destination Principle Is Equivalent to Devaluation of the Currency

Part VIII Doc.012 To Members of the CFF

Part IX Doc.013 Aux membres du Comité fiscal et financier

Part X Doc.014 COMITE FISCAL ET FINANCIER IV/6131/60-F SUPPLEMENT DU PROF. C. SHOUP A SON MEMORANDUM AUX MEMBRES DU COMITE (IV/5670/60-F)

Part XI Doc.015 Comité Fiscal et Financier Confidential IV/4455/60-E

Some Criteria for the Necessary Degree of Uniformity among Tax Systems. in the European Economic Community

Doc.016 Comité Fiscal et Financier Confidential IV/4455/60-E Some Criteria for the Necessary Degree of Uniformity among Tax Systems in the European Economic Community (Draft)

Part XII Doc.017 COMMUNAUTE ECONOMIQUE EUROPEENNE COMMISSION

Direction Générale de la Concurrence Comité Fiscal et Financier

Quelques oritères pour déterminer le degré d'uniformité des systèmes fiscaux qui est nécessaire dans la Communauté Economique Européenne

Part XIII Doc.018 Outline of Frankfurt Address, September 1953

第 2 卷 EEC 調査関係資料 II

Volume 2: Materials on the Reports of EEC II

Contents

Transaction with Neumalk, Fritz

Neumalk, Fritz Doc. 001 (1 April 1955)

.....

.....

Neumalk, Fritz Doc. 130 (23 July 1971)

第 3 卷 キューバ調査関係資料 I

Volume 3: Materials on the Reports of Cuba I

Contents

Doc. 001 Transaction with Cadwell, Murray K.

Doc. 002 Transaction with Cañals, Francisco Valle

Doc. 003 Transaction with Caraballo, Arturo

Doc. 004 Transaction with De Cárdenas, Manuel

Doc. 005 Transaction with Cartaya, Isaías

Doc. 006 Transaction with Ceberio, A. O.

Doc. 007 Transaction with Gutiérrez de Celis, Santiago

Doc. 008 Transaction with De Céspedes, Carlos Miguel

Doc. 009 Transaction with Chater, Walter H.

Doc. 010 Transaction with Perez Cubillas, José (M.)

Doc. 011 Transaction with Dufau, Carlos

Doc. 012 Transaction with Davis, Amelia K.

Doc. 013 Transaction with Espino, Domingo

Doc. 014 Transaction with Fernández Trueba, Manuel

Doc. 015 Transaction with Forcade, Julio B.

Doc. 016 Transaction with Garcia Acosta, Pablo

Doc. 017 Transaction with García Montes, Óscar

Doc. 018 Transaction with Godoy, Raul

Doc. 019 Transaction with Gómez, Albert C. (A)

Doc. 020 Transaction with Gómez, Albert C. (B)

Doc. 021 Transaction with Gómez Pino, Rafael

Doc. 022 Transaction with Gonzalez Rodriguez, Miguel

W-series Textual Introduction & Contents

第4巻 キューバ調査関係資料II

Volume 4: Materials on the Reports of Cuba II

Contents

- Doc. 023 Transaction with Graff, W. H.
- Doc. 024 Transaction with Graves, Mark
- Doc. 025 Transaction with Guaranty Trust Company of New York
- Doc. 026 Transaction with Guggenheim, Harry Frank
- Doc. 027 Transaction with Heinbeck, A. J.
- Doc. 028 Transaction with Hone, Neil
- Doc. 029 Transaction with Kemmerer, E. W.
- Doc. 030 Transaction with Lopez Sanchez, C.
- Doc. 031 Transaction with Lutz, Harley L.
- Doc. 032 Transaction with McGovern, M. T.
- Doc. 033 Transaction with Martel, José M.
- Doc. 034 Transaction with Martínez, Juan A.
- Doc. 035 Transaction with Maspons Franco, Juan
- Doc. 036 Transaction with Mendoza, Paul
- Doc. 037 Transaction with Menendez, R.
- Doc. 038 Transaction with Miller, Erimo
- Doc. 039 Transaction with Menocal, J. M. (A)
- Doc. 040 Transaction with Menocal, J. M. (B)
- Doc. 041 Transaction with Menocal, J. M. (C)
- Doc. 042 Transaction with Newcomer, Mabel
- Doc. 043 Transaction with Normano, J. F.
- Doc. 044 Transaction with O'Brien, E. F.
- Doc. 045 Transaction with Pagliery, José C.
- Doc. 046 Transaction with Planas, Sebastian
- Doc. 047 Transaction with Pollack, Mark A.
- Doc. 048 Transaction with Quero, José Maria
- Doc. 049 Transaction with Schueg Chassin, Henri

第5巻 キューバ調査関係資料III

Volume 5: Materials on the Reports of Cuba III

Contents

- Doc. 050 Transaction with Seligman, Edwin R. A.
- Doc. 051 Transaction with Magill, Roswell
- Doc. 052 Transaction with Press Notice

第6巻 キューバ調査関係資料IV

Volume 6: Materials on the Reports of Cuba IV

Textual Introduction

(1) Coverage of this volume

This volume is composed of materials in the Box 316 "Cuba" of the Carl S. Shoup Collection and contains materials in Folder 012 "Interviews and Other Memorandums, 1931-32 (the first mission)" of this Box. Part I mainly includes materials regarding the memorandums of interviews with Cuban officials, Cuban university researchers, and representatives of leading corporations when Shoup visited Cuba in the 1930s to conduct field investigations for gathering views on modifying the fiscal system. Part II contains materials Shoup seemed to obtain and receive during or before these two field surveys

..... (Norikazu Chihara)

Contents

- Interviews and Other Memorandums, 1931-32 and 1938
 - Part I Interviews
 - Item 001 Memorandum of interview with Mr. H. G. Wilson (wigan), Sun Life Assurance Co.
 - Item 002 Memorandum of interview with Mr. Hast and Mr. Fernandez of the Urban Telephone Co.
 - Item 003 Memorandum of interview with Mr. Wahoney (or Mahoney), Compañía Cubana de Electricidad
 - Item 004 Memorandum of interview with Dr. Perez Cubillas (July 8th 1931)
 - Item 005 Memorandum of interview with Mr. Sotolongo, North American Trading and Export Co.
 - Item 006 Memorandum of interview with Mr. J. B. Stewart, Supervisor, Royal Bank of Canada. (July 29th 1931)
 - Item 007 Memorandum on the subject of the controversy between the Bacardi Co. and the Excise Tax Department of the Treasury, concerning shortages of alcohol or aguardiente about the year 1928, which resulted in the payment of a fine aggregating \$42,000 by the Bacardi Co. (July 25th 1931)
 - Item 008 Memorandum of interview with Sr. Julio Blanco Herrera, President, Tropical Brewery (7/11/31)
 - Item 009 Memorandum of interview with Messrs. del Real, Alvaré and Abad of the Compañía Ron Bacardi
 - Item 010 Memorandum of interview with Messrs. Schueg, Alvaré and Abad of the Bacardi Co., Dr. Oscar Garcia Montes being present.(July 25th 1931)
 - Item 011 Memorandum of interview with two gentlemen (Dr. Joaquin gutierrez Mauro and Mr. Eduardo Durruthy) from Speyer Loan Tax section, Dec. 29,1938
 - Item 012 Memorandum of interview with Representatives of Distillers' Institute and Liquor Manufacturers' Institute, Dec. 30, 1938
 - Item 013 Memorandum of interview with the Secretary, Sr. Francisco Andreu, and the President, Sr. José Genaro Sanchez, of the Associon de Propietarios (Property Owners' Association) called officially "Uentro de la Propiedad Urbana". (July 24th 1931)
 - Item 014 Memorandum concerning investigation of municipal matters in the City of Pinar del Rio, Province of Pinar del Rio (August 5th 1931)
 - Item 015 Memorandum concerning investigation of Fiscal Zone at the City of Pinar del Rio, Prov. P. del R., August 5th 1931
 - Item 016 Memorandum on interview with Cor. José M. Quero on July 3rd 1931
 - Item 017 Memorandum of answers furnished by Col. J. M. Quero to various questions (August 3rd 1931)
 - Item 018 Memorandum of interview with Sr. José Izquierdo y Julia, Mayor of the City of Havana (July 28th 1931)
 - Item 019 Memorandum of interview with Sr. Francisco Valle Cañal, General Auditor, (Interventor General) of the Republic (July 17th 1931)
 - Item 020 Memorandum of interview with señor Luis E. Aizcorbe
 - Item 021 Memorandum of questions and answers by Mr. Isaias Cartaya concerning CUSTOMS (Havana, Sept. 22nd 1931)
 - Item 022 Memorandum of interview with señor Cruz, Collector of the Port of Matanzas., August 26th 1931
 - Item 023 Memorandum of interview with Sr. Varona Guerrero, Collector of the Port (July 8th 1931)
 - Item 024 Memorandum of interview with Sr. Isaac Cartaya, Custom House Section, Treasury Department (July 17th 1931)
 - Item 025 Memorandum of interview with Mr. Buchanan of the Standard Oil Company of Cuba
 - Item 026 Memorandum of interview with Sr. Heriberto Lobo, head of the firm Galban, Lobo & Co., wholesale imports of provisions (August 6th 1931)
 - Item 027 Memorandum of interview with Sr. Octavio Averhoff, Secretary of

諸外国関係資料一序及び目次

- Justice (7/10/31)
- Item 028 Memorandum of interview with Dr. Gutiérrez de Celis (July 7th 1931)
- Item 029 Memorandum of interview with Dr. Enrique Hernandez Cartaya (July 9th 1931)
- Item 030 Memorandum of interview with Dr. Espino, President of the Comisión Nacional de Estadística y Reformas Econ
- Item 031 Memorandum of interview with Col. J. M. Quero, Covering points that have already been dealt with in previous memoranda of interviews with himself and with the Bacardi Co. officials (July 31st 1931)
- Item 032 Memorandum of statements of Col. J. M. Quero, Chief of the Excise Tax Department of the Treasury, at the meeting of the Comisión Economía, July 21st 1931
- Item 033 Memorandum concerning comments made by Col. J. M. Quero as to statements, contained in draft of Report on Alcohol Tax
- Item 034 Memorandum of interview with Mr. Martel, chief of the SECCION DE SERVICIO CENTRAL
- Item 035 Letter to Shoup from ***** , Sub-Secretario de Comunicaciones, Secretaría de comunicaciones (Julio 27 - 1931)
- Item 036 Memorandum of interview with the Administrators of the Zonas and Distritos Fiscales of Matanzas, Colon and Santa Clara, August 26th and 27th 1931.
- Item 037 Memorandum of interviews with the Mayors of the towns of Matanzas, Colón and Santa Clara, August 26th and 27th 1931
- Item 038 Memorandum of interview with Chief Inspector of the Section of the 1-1/2% Tax (July 11th 1931)
- Item 039 paper (traducción)
- Item 040 Memorandum of interview with Dr. Antonio Martinez, Counsel for the Sección de Bienes del Estado, Department of the Treasury (July 18th 1931)
- Item 041 Finance Situation of the Government, according to data obtained in an Interview with Mr. Luis E. Aizcorbe, Comptroller General, on July 27th 1931
- Item 042 Memorandum of interview with Sr. Eduardo Usabiaga, Sub-Secretary of State (July 17th 1931)
- Item 043 Memorandum of interview with Sr. Manuel Crespo Trotcha, ex-administrator of Zona Fiscal de Oriente, Habana (August 1st 1931)
- Item 044 paper: La Reforma Tributaria de Cuba por Miguel Gonzalez Rodriguez (Agosto de 1931)
- Item 045 paper: El Déficit del Presupuesto Nacional por Miguel Gonzalez Rodriguez (Junio de 1931)
- Item 046 Letter to Seligman (and Shoup) from ***** , Subsecretario (2 de Julio de 1931).
- Item 047 Memorandum of interview with Mr. Sebastian Planas, Director of the Lottery (July 18th 1931)
- Part II Others
- Item 048 Factura: P. & W., I. (Dic. 30 de 1926)
- Item 049 correspondence: Dudley Thomas to Shoup (July 27th, 1931)
- Item 050 correspondence: Shoup to Dudley Thomas (30 July 1931)
- Item 051 correspondence: Dudley Thomas to Seligman (2 de julio de 1931)
- Item 052 Informes Economicos (translated into English): Asociacion de Artes Graficas de Cuba, Presidencia
- Item 053 statistics by Armour and Company: Relation of Taxes Paid to the Cuban Government on Several Imported Commodities of Prime Necessity, as Compared to the Cost, Chart No.1 (August 1927), No.2 (January 1928), No.3 (August 1931)
- Item 054 Report: Report of the "Tax and Legislation Committee" of "the American Chamber of Commerce of Cuba" in connection with the Investigation of Existing Taxes (August 21, 1931)
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