

Index

A

- Abernathy, Ralph D. · 234, 235
- Abilene Christian College · 181
- Abramoff, Jack · 253, 267
- Accounting Hall of Fame · 81, 99, 100, 102, 376
- Accounting Principles Board · 78–81
- accounting profession · 65–102, *See*
 - American Institute of CPAs, enrolled agent.
 - accounting standards · 77–84
 - Big Eight · 11–12, 33, 73, 78, 80
 - British origin · 68
 - consulting · 73–77, 91–94
 - continuing prof. education · 35–37
 - disputes, FTC · 72, 80, 84, 90
 - disputes, Justice Dept. · 72, 80
 - Financial Accounting Standards Board · 79–82
 - Gramm Leach Bliley Act · 84
 - Metcalf Report · 80
 - minority CPAs · 69
 - practice of tax law · 84–88
 - Public Company Acctg Oversight Board · 83–84
 - ro'eh cheshbon* · 66
 - Sarbanes-Oxley Act · 83, 94
 - tax season, origin · 162
 - value billing · 77
 - venture accounting · 67
- Adams, John · 130
- Adding Machine, The* · 4, 369
- Administrative Procedures Act · 296, 418
- affluenza · 342
- Agger, Carolyn · 182, 399
- Aldrich, Nelson · 140, 148, 159–61, 254, 266
- American Association of Public Accountants · 68, 162
- American Bar Association · 72, 276
 - accountants practicing tax law · 84–88
 - Gramm Leach Bliley Act · 84
 - Pennsylvania Preceptor Plan · 294–95
- American Civil Liberties Union · 312, 423
- American Institute of Accountants · 77, 89, 185
- American Institute of CPAs · 77, 207, 264, 292, *See* accounting profession, ethics.
 - Cognitor · 93–94, 98, 100, 101
 - CPA2Biz · 94–96, 101
 - Durham, N.C. relocation · 101
 - Education Foundation · 96
 - ethics code · 69–73
 - library · 96–97
 - specialty certifications · 92, 379
 - Tax Adviser, The* · 96, 98
 - Tax Division parties · 10
 - Tax Executive Committee · 92, 98
 - The Vision · 98
- Trueblood Committee · 78
- Vision, The · 91–94
- WebTrust · 93, 100
- Wheat Commission · 78
- XBRL · 93, 97, 379
- American Judicature Society · 309, 311
- American Medical Association · 102
- American Society of Certified Public Accountants · 77
- Anderson, Jack · 237, 328
- Annenberg, Moses · 218, 224–26
- Annenberg, Walter · 225–26
- Arthur Andersen & Company · 12, 16, 37, 39, 65, 73, 76, 88
 - Enron · 9, 353
- Arthur Young & Company · 14, 34, 38
- Arthur, Chester · 115
- Ash, Adrian · 203
- Association of Certified Fraud Examiners · 98
- Astaire, Fred · 331
- Atlanta Olympics · 36, 48
- automobiles · 213, 344–45, 429–30

B

Bacon, Augustus · 148, 245
 Baker, Bobby · 21, 182, 251
 Bank of the United States, Second ·
 140–44, 389
 Bankman, Joseph · 266
 bankruptcy · 27, 67, 75, 191, 255, 274
 Bar-Illan, David · 336
 Barnes, Roy · 260
 Barron, Bruce · 193
 Barry, David S. · 254
 BDO Siedman · 91, 95
 Beaman, Middleton · 244–46
 Benny, Jack · 332
 Benton, Thomas Hart · 110, 144, 382, 389
 Bercu, Bernard · 85, 377
 Bergson, Peter · 220
 Berlin, Irving · 167, 331–32
 Berlusconi, Silvio · 133
 Bible · 118, 381
 auditing · 66
 Stanton statement · 287
 taxes · 106, 117
 Biddle, Francis · 365, 433
 Biddle, Nicholas · 142, 144, 418, 433
 Bismarck, Otto von · 346
 Black, Hugo · 229
 Blackmun, Harry · 278
 Blaine, James G. · 390
 Boortz, Neal · 6, 165
 Boston Tea Party · 112
 Boutwell, George S. · 11, 152, 159, 163,
 171, 370
 John Sanborn scandal · 174
 salary exemption ruling · 304–5, 421
 Bowsher, Charles · 102
 Brandeis, Louis · 294, 306, 313
 Braverman, Saul · 99
 Brennan, William · 310
 Brewer, David · 157, 312, 392, 393, 423
 Broaker, Frank · 69
 Brown & Root, Inc. · 226–30
 Brown, Edmund G. · 149
 Brown, Joseph E. · 153
 Bryan, Mary Baird · 148
 Bryan, William Jennings · 155–56, 263, 349
 Buchanan, James · 145
 Buffett, Warren · 347
 Burger, Warren · 278
 Burleson, Omar · 181–82
 Burr, Aaron · 194
 Bush, George H.W. · 6, 263, 363

Bush, George W. · 207, 263, 296
 Texas Rangers · 268
 Bush, Laura · 364

C

Calhoun, John C. · 140, 144, 146
 California gold rush · 122–24, 145, 385
 Campbell Soup Company · 348–49
 Candler, Asa · 125
 Capone, Al · 8, 213–16
 Carey, John L. · 69–70, 76, 96, 99
 Carnegie, Andrew · 347, 362, 390
 Carter, Jimmy · 242, 328, 363, 364
 Caudle, Theron Lamar · 202
 Chamberlain, Neville · 9
 Chaplin, Charlie · 329
 charity · 362
 Annenberg Foundation · 226
 Clinton, Bill and Hillary · 362–64
 deduction, origin of · 260–62, 411
 foundations · 96, 202, 222, 253, 311,
 327, 356, 359
 Hetty Green Hall, Wellesley College
 · 353
 Howard Hughes Medical Institute · 358
 New York University · 359–60
 United Nations Foundation · 361
 Chase, Salmon · 120, 304, 421
 Chase, Samuel · 130
 Chenok, Philip · 75
 Cherecwich, Paul · 207
 Chinese immigration · 122–24
 Chistoff, Steve · 330
 Churchill, Winston · 109, 132
 Cisneros, Henry · 243
 Civil War · 120–21, 126, 160, 163, 175,
 177, 178, 392
 Confederate Constitution · 414
 income tax on judges · 304–5
 salt scarcity · 110, 382
 tariff as a cause of · 145–46, 389–90
 tax return publicity · 317–18
 taxation during · 151–55, 299
 Clausewitz, Carl von · 121, 384
 Clay, Henry
 Second Bank of the U.S. · 140–44
 tariff · 144, 297
 Cleveland, Grover · 115, 156, 390
 Cleveland, Robert · 192–93
 Clinton, Bill · 52, 124, 207, 243, 296,
 300, 418 & Hillary · 362–64
 Coca-Cola · 124–25, 257, 386

Cockran, William Bourke · 155
 Colley, Chad · 256–57
 colloquies · 247–48, 250
 Commercial Trading Co. · 23–28, 29, 31–32
 Committee for Constitutional Government · 164
 Congo · *See* Leopold II.
 Congregation Mount Sinai · 20
 Conn, Billy · 340, 341
 Cook, John · 65
 Cook, Michael · 100
 Cooke, Jay · 121
 Coolidge, Calvin · 197, 220, 308, 347
 Capone investigation · 214, 216, 403
 income tax paid · 307, 322
 tax return publicity · 319
 Corrupt Practices Act · 197, 226, 228
 Coughlin, Charles E. · 218, 219
 Couzens, James · 222, 229
 investigation of BIR · 89–90, 196–200
 tax trial · 209–13
 Crosby, Tom · 258–60, 410

D

Darrow, Clarence · 158
 Davies, Marion · 329
 Davis, Evelyn · 28
 Davis, Jefferson · 154
 Davis, Sammy, Jr. · 337
 Davis, Shelly · 305, 308
 Dawes, Charles G. · 214
 deadline · 155, 185, 392
 death/suicide · 190–94
 death of CPA · 186
 Debs, Eugene V. · 158, 393
 Declaration of Independence · 55, 112, 146
 DeLay, Tom · 253
 Deloitte & Touche · 12, 88, 91, 100
 J.K. Lasser merger · 33–34
 Delta Air Lines · 257
 Devitt, Edwin J. · 308–11, 422
 Digital Millennium Copyright Act · 151, 391
 Dingell, John, Sr. · 290
 Dirksen, Everett · 257
 Disney, Walt · 167
Dobson v. Commissioner · 276–78
 Dodge, John and Horace · 211
 Donnell, Forrest C. · 254
 Dorrance, John · 348–49

Doughton, Robert · 164, 168, 323–24
 Douglas, William O. · 140, 278, 388
 Drinker, Henry · 295, 418
droit administratif · 280, 302

E

East India Company · 4, 67, 112, 113
 Ebenezer Baptist Church · 233, 234, 406
 Edison, Thomas A. · 261, 319
 e-filing · *See* tax returns.
 Ehrlichman, John · 238
 Eisenhower, Dwight D. · 165, 168, 205, 239, 339, 376, 429
 Empire State Building · 12
 enrolled agent · 205
 National Association of Enrolled Agents · 292
 origin of · 177
 Enron Corporation · 8, 81, 82, 83, 353
 Enzi, Mike · 81
 Erie Canal · 113
 Ernst & Ernst · 89, 378
 Ernst & Whinney · 90
 Ernst & Young · 12, 74, 76, 91
 Eskridge, Chauncey · 407
 ethics · 45, 76, 89, 94
 ABA Canons of · 294
 AICPA Code of · 69–73, 83, 117
 Code of Judicial · 311–13, 423
 Georgia Code of Judicial · 411
 House Ethics Committee · 254
 Internal Revenue Service · 172
 IRS Office of Professional Responsibility · 177
 Pennsylvania Preceptor Plan · 294–95
 tax obligations · 117
 Treasury Circular 230 · 205
 Eustice, James · 274
 Exxon Corporation · 14–15, 349

F

Fairbanks, Douglas, Sr. · 319
 FairTax · 165, 395
 Farah, Joseph · 243
 Fawkes, Guy · 244, 264
 Ferme Général · 111
 Ferrer, Jose · 332
 Fessenden, William Pitt · 118–21
 Field, Stephen J. · 157, 393
 Financial Accounting Standards Board · 79–82
 Fink, Robert · 180

Fish, Hamilton · 218, 219
 FDR's tax returns · 324–26
 Ford, Gerald · 326
 1976 primary · 327–28
 Nixon pardon · 240
 Ford, Henry · 196, 210–11, 213, 220
 foreign countries · 40, 93, 131–33, 156, 349
 Belgium · 22, See Leopold II.
 France · 279–80
 French Revolution · 110–12
 Germany, Holocaust taxes · 108
 Great Britain · 65, 68, 106, 112–14, 116–17, 132, 135, 200, 244, 246, 298, 383
 India · 113, 131, 251
 Israel · 15, 110, 131, 305
 Italy · 117, 133
 Turkey · 108–10, 381
 foreign miners license tax · 122–24, 385
 Fortas, Abe · 182, 229–30, 311, 399, 422
 Frankfurter, Felix · 140, 388
 fraud · 24–27, 98, 123, 189–90
 Frick, Henry Clay · 148, 348
 Fries Rebellion · 130

G

Gandhi, Mahatma · 113
 Gannett, Frank · 164
 Garipey, Bernard and Mary · 219, 404
 Garland, Judy · 337
 Garner, John Nance · 222, 246
 presidential bid · 227
 Sales Tax Rebellion · 163–65
 tax rates · 161
 Gates, Bill · 347
 Gen'l Acct'g/Gov't Accountability Office
 accounting firm merger · 12
 lockboxes · 174
 penalty abatement · 183
 Gilbert, John & Lewis · 28
 Gingrich, Newt · 52, 254
 Ginsburg, Martin D. · 31–32, 273, 283–85
 Ginsburg, Ruth Bader · 32
 ACLU · 312, 423
 Gladstone, William · 390
 Goldin, Sidney · 291, 313
 Gould, Jay · 350
 Grant Thornton LLP · 12, 99
 Grant, Ulysses S. · 121, 174, 305
 Grassley, Charles · 207
 Gray, Fred D. · 233, 406

Green, Hetty · 349–53
 If I Were As Rich As · 430
 Griffith, D.W. · 319
 Griswold, Erwin N. · 99, 275, 278, 414
 before Supreme Court · 275, 281, 313, 413
 diffuses AICPA-ABA conflict · 87
 Gulf Oil Company · 89, 198, 200, 220
 Guthartz, Alan · 303

H

H&R Block · 98–99, 186, 187–88, 380
 Haldeman, H.R. · 237, 240
 Halliburton Inc. · 230
 Hamilton, Michael D. · 303
 Hand, Learned · 274–75, 288, 413
 Hardin, Rusty · 353
 Harding, Warren G. · 220, 307, 308
 Harrison, Benjamin · 115
 Hayes, Rutherford B. · 146
 HealthSouth Corporation · 76
 Hearst, William Randolph · 164, 323
 Helmsley, Leona · 177
 Heney, Francis J. · 197
 Hermitage Museum · 221–24
 Hirsch, Jack · 13, 79
 Hitler · 219, 326
 Hoar, Ebenezer Rockwood · 304–5
 Hoffman, Ogden · 124, 313, 385
 Holmes, Oliver Wendell · 279, 306
 Hoover, Herbert · 199, 220, 222, 282, 403, 409
 Capone investigation · 214, 216
 remittances to Treasury · 308, 322
 return publicity · 322
 salary exemption · 306–7
 Hoover, J. Edgar · 318
 Hotel del Coronado · 343
 Howard Smith, Slocome & Co. · 9, 370
 Hoyt, Jesse · 195, 196
 Hughes, Charles Evans · 157, 393
 Hughes, Howard · 238, 357–59
 Howard and Melvin · 432
 Humphrey, Hubert · 241, 429
 Hussey, Ward · 245
 Huxley, Thomas Henry · 245, 408

I

I Paid My Income Tax Today · 332, 395
 Iacocca, Lee · 149
 IBM · 16–19
 Ickes, Harold · 225, 354

- income tax · 165–69, 394
 - 100% rate · 169, 396
 - 1894 individual · 155–59, 279, 349
 - 1909 corporate · 160, 162, 298, 318, 394
 - capital gain · 45, 86, 202, 204, 212, 213, 258, 330, 332, 333, 339–40, 361, 363, 428–29
 - Civil War · 151–55
 - earned income credit · 187, 266, 293
 - illegal immigrants · 188
 - judges and presidents, exemption from · 304–8, 420–21
 - municipal bond · 157, 394
 - origin · 116–18, 383
 - Port Authority employees · 307
 - residence rent deduction · 151, 391
 - Sixteenth Amendment · 159–62, *See* U.S. Constitution.
 - withholding at source · 101, 163, 166, 168, 176, 181, 187, 305, 395
 - Internal Revenue Commissioners · *See*
 - Boutwell, George.
 - Alexander, Donald · 171, 238
 - Blair, David · 210, 212, 425
 - Bolich, Daniel (assistant) · 200
 - Cohen, Sheldon · 182
 - Everson, Mark W. · 174, 189
 - Gibbs, Larry · 172, 206
 - Helvering, Guy · 228, 323, 324
 - Lewis, Joseph J. · 304
 - Nunan, Joseph · 201
 - Roper, Daniel C. · 212
 - Rossotti, Charles · 193, 400
 - Schoeneman, George J. · 200
 - Thrower, Randolph · 237, 399, 407
 - Ungar, Bruce (deputy) · 190
 - Walters, Johnnie · 237–38
 - Internal Revenue Service/Bureau · 38, 143, 326, *See* Watergate.
 - collection, privatize · 174, 397
 - Culture Bingo · 170, 173
 - economic reality audits · 173
 - hate mail · 175
 - Holtsville Service Center · 171
 - Kennedy visit · 172, 396
 - litigation misconduct · 288–89
 - lockboxes · 173
 - National Commission to Restructure · 205–8
 - origin of · 152, 196
 - Oversight Board · 189, 207
 - Philadelphia Service Center · 172
 - Reorganization Plan No. 1 · 204
 - Rules of Conduct · 172
 - scandal, 1920s · 89, 196–200
 - scandal, 1950s · 200–205, 402
 - tax compliance · 176
 - tax protesters · 180
 - Taxpayer Advocate Service · 191, 272, 292
 - Irey, Elmer · 403
 - conviction of
 - Al Capone · 214
 - Moses Annenberg · 225
 - investigation of
 - Andrew Mellon · 221
 - Franklin Roosevelt · 324
 - Hamilton Fish · 220
 - Huey Long · 218
 - Lyndon Johnson · 228
 - Isley, Ronald · 217
- J**
- Jackson Hewitt Tax Services, Inc. · 188
 - Jackson, Andrew · 113, 263
 - appoints Samuel Swartwout · 194
 - Second Bank of the U.S. · 140–44
 - tariff and nullification · 144–51, 297
 - Jackson, Howell E. · 156
 - Jackson, Robert · 169, 223, 312, 425
 - biography · 277
 - Eleanor Roosevelt's taxes · 324–25
 - Nuremberg trials · 277, 364–66
 - Jeter, Derek · 336
 - Jewish National Fund · 361
 - Jews · 106–10
 - charitable tax deduction · 260
 - Congregation Mount Sinai · 20, 371
 - Holocaust · 108, 220, 365
 - Italian ghetto income tax · 117
 - Johnson, Andrew · 121
 - Johnson, Charles · 330
 - Johnson, Lyndon · 202, 218, 239, 257
 - 1960 Democratic convention · 182
 - and Russell Long · 251–52
 - campaigns for Senate · 226–30
 - KTBC · 21, 251, 409
 - life insurance · 21
 - wealth · 409
 - Joint Committee on Taxation · 207, 240, 247, 249–50, 256, 269
 - origin of · 199
 - joint stock company · 68, 373
 - judicial deference · 295–97

K

Kansas City School District · *See* tax, judicial.
karoshi · 11
 Kempson, Ken · 264
 Kennedy, John F. · 121, 169, 172, 209, 239, 269, 283, 396, 409
 Kennedy, Robert · 234
 Key, Francis Scott · 194
 Kies, Ken · 266
 King, Coretta Scott · 232
 King, Martin Luther, Jr. · 230–34
 Committee to Defend · 233, 234, 406
 KPMG · 12, 65, 91
 Kresge, Sebastian S. · 356–57
 Kresge, Stanley S. · 366

L

LaGuardia, Fiorello · 138, 164, 347
 Las Vegas · 10, 58–61, 336, 357
 Lasky, Jesse · 339, 428
 Lasser, J.K. & Company · 32–34
 Loughton, Charles · 329
 Lavoisier, Antoine-Laurent · 112
 Leary, Timothy F. · 128
 Leavell, Allen · 330
 Leno, Jay · 344
 Leopold II, King · 114–16, 159–60, 383
 Lerner, Alan Jay · 337–39
 Levison, Stanley · 406
 Levitt, Arthur · 75, 80, 82
 Lewis, John L. · 227
 Liberace, Walter V. · 333
 Liddy, G. Gordon · 236, 237, 241–42
 Lieberman, Joseph · 80
 Lincoln, Abraham · 63, 120, 121, 239, 304–5
 Linder, John · 165
 Lloyd, Harold · 319
 Loftin, Isaiah H. · 126
 Long, Huey · 218–19
 Long, Jennifer · 192, 400
 Long, Russell · 251–52, 404, 409
 Louis, Joe · 340–41
 Lowery, Joseph E. · 234
 Luft, Lorna · 337
 Lummis, William Rice · 358

M

Madison, James · 158
 Madonna · 317, 335
 Magill, Roswell · 276, 324

Magna Carta · 297
maltotier · 110
Man Without A Country, The · 156
 Marshall, J. Howard II · 353–56
 Marshall, John · 143
 Marshall, Thomas R. · 351
 Marshall, Thurgood · 135, 278
 Marx, Groucho · 332
 May, George O. · 73, 78, 90, 96
 Mayer, Louis B. · 319
 Mayock, Welburn · 202
 McGovern, George · 269
 McKinley, William · 126, 144–47, 157, 351, 389, 390
 McMahan, Gregory · 86
 Melancon, Barry · 91, 95–96, 99, 100–101
 Mellon Bank · 174, 220
 Mellon, Andrew W. · 164, 210, 213, 218, 277, 325
 Couzens investigation · 196–200
 National Gallery of Art · 220–24
 tax return publicity · 319
 Mellon, Paul · 224
 Memminger, Christopher G. · 153, 392
 Mercer, Doris · 356–57
 Merrick, David · 429–30
 Merrill Lynch · 33, 323, 325
 Metcalf Report · 80
 Microsoft · 93, 95, 362
 Mills, Wilbur · 149, 240, 269–70, 330
Missouri v. Jenkins · 135
 Money tax preparer contest · 240
 Montgomery, Robert H. · 77, 99, 162
 Morgan, Jack P. · 177, 220, 261, 397
 Morgenthau, Henry · 169, 218, 221–22, 225, 228
 Diaries · 425
 FDR's tax returns · 323–26
 saving Jews · 365
 Morrill Tariff of 1861 · 145–46, 390
 Moses, Robert · 135–39, 352
 Mostel, Zero · 4, 369
 Motaghd, Ehsanolla · 194
 Moyers, Bill · 251
 Moynihan, Daniel Patrick · 255, 268
 Murdoch, Rupert · 226
 Museum of Taxation · 305
 Myers, Robert · 346

N

NASCAR · 267, 411

- National Archives · 239, 240, 305, 321, 407
 National Gallery of Art · 220–24
 National Press Club · 149, 345, 423
 Nelson, Willie · 330, 334
 Ness, Eliot · 216, 403
 New Deal · 186, 218, 222, 224–25, 227, 275, 324, 388
 New York · See state tax.
New York Times v. Sullivan · 234–36
 New York University · 359–60
 Newberry, Truman · 196, 210, 229
 Nixon, Edward · 241
 Nixon, Richard · 169, 209, 238, 320, 429
 Library · 240, 407
 Watergate · 236–42
 nullification movement · 144–45, 297
 Nuremberg trials · 277, 365–66
- O**
 O'Brien, Lawrence, Jr. · 236–38
 O'Connor, Sandra Day · 310
 Obama, Barack · 147, 390
 Office of Legislative Counsel · 246
 Oliphant, Charles · 201
 Olney, Richard · 158
 Opperman, Dwight · 309–11
 Orlando, Judith · 193
- P**
 Pacioli, Luca · 66, 97
 Packwood, Robert · 270
 Padwe, Gerald · 417
 Parr, George · 229
 Patman, Wright · 327
 Paul, Randolph · 99, 162, 255, 276, 359, 396, 399, 414
 biography · 165–66
 saving Jews · 364–65
 social security numbers · 186
 Pearson, Drew · 219, 404
 Pennsylvania Preceptor Plan · 294–95
 Perot, H. Ross · 345
 Peter the Great · 130–31, 221
 Petrino, Paul · 180
 Phillips, David Graham · 159
 Port of New York · 136, 138–39
 Swartwout, Samuel · 194–96
 Prager, Brett · 95
 Price Waterhouse & Co. · 13–16, 71, 73, 78
 Howard Smith, Slocombe & Co.
 merger · 370
 Willie Nelson · 334
 PricewaterhouseCoopers · 12, 91, 93
 Public Authority · 135–39
 Public Company Accounting Oversight
 Board · 83–84
- R**
 Rayburn, Sam · 252, 339
 Reagan, Ronald · 169, 267, 282, 339, 363, 426
 1976 primary · 327–28
 Regenstein, Louis, Jr. · 234, 406
 Regulatory Flexibility Act · 296, 418–19
 Rehnquist, William · 130, 278
 Rhett, Robert Barnwell · 146, 390
 Robinson, Sugar Ray · 336
 Rockefeller, David · 138
 Rockefeller, John D. · 220, 319, 326
 Rockefeller, John D., Jr. · 148, 159, 261
 Rockefeller, Nelson A. · 138, 326
 Rodman, Dennis · 335
 Rogers, Will · 332
 roller coaster contest · 61–63
 Rolling Stones · 132
 Roosevelt, Eleanor · 235, 323–25, 425
 Roosevelt, Franklin D. · 109, 203, 217–20, 223, 227, 236, 242, 307
 and Lyndon Johnson · 226–30
 personal tax returns · 322–26
 Sales Tax Rebellion · 163–65
 social security · 346
 tax policy · 169, 323, 396
 Roosevelt, Theodore · 159, 261, 275, 350, 351
 estate tax · 347
 Rostenkowski, Dan · 270, 298
 Rucker, Henry · 125–27
 Ruml, Beardsley · 166
- S**
 Sales Tax Rebellion · 163–64
 Sanborn, John · 174
 Sarbanes-Oxley Act · 83, 94
 Sargent, Gary · 330
 Savage, Michael · 6
 Scalia, Antonin · 252, 308, 312
 Schiff, Irwin · 178–80, 398
 Schwarzenegger, Arnold · 328
 Seay, Solomon S., Jr. · 234
 Securities and Exchange Commission ·

46, 77, 79, 81, 331
 XBRL · 93
 seditious libel · 234–36
 Seidman & Seidman · 90
 Selig, Allen H. (Bud) · 335
 Seligman, Edwin · 158, 391
 September 11th · 63, 321
 sex of a hippopotamus · 7, 249, 286, 408
 London Zoo · 244, 245
 Shapiro, Les · 177
 Shay's Rebellion · 130
 Shell Oil Company · 302
 Sherman, William T. · 120–21, 154, 305
 Shiras, George, Jr. · 393
 Shumway, Leslie · 8, 215
 Shuttlesworth, Fred L. · 234
 Simpson, O.J. · 337
 Sixteenth Amendment · *See* U.S.
 Constitution.
 Small Business Administration · 296–97,
 418
 Smith, Anna Nicole · 342, 353–56
 Snipes, Wesley · 180–81
 Social Security Administration · 182, 189
 origin of · 246, 345–46, 414
 social security numbers · 186, 188,
 265
 W-2 information · 187
 songs
 A Lopsided Bus · 4
 Ballad to Barry · 100
 Beatles, The · 132
 I Paid My Income Tax Today · 167,
 332, 395
 I Wanna Be a Producer · 4
 If I Were As Rich As Hetty Green ·
 430
 Irving Berlin's RKO musicals · 331
 Ode to Conway Twitty · 334
 Porter, Cole · 132
 Sarbanes-Oxley Blues · 83
 That's Where the Laugh Comes In ·
 318
 Voilà le maltotier · 105
 Sosa, Sammy · 335, 427–28
 South Sea Bubble · 65
 Southern Christian Leadership
 Conference · 232, 234, 406
 Spanish-American War · 124, 347
 Spina, Cynthia · 288
 Stanley, Henry Morton · 114, 115
 Starkman, Jay · 183, 258, 410
 articles authored · 34, 371, 397, 409,

411, 417, 425
 letters from clients · 55–56
 state tax · 302–3
 Arizona · 128–29
 California · 336, 357
 foreign miners · 122–24, 385
 Florida · 336, 352, 360, 432
 Georgia · 57, 257–60, 265–66, 360–
 61, 420
 Illinois · 335, 428
 Louisiana · 302–3, 336
 Massachusetts · 352
 multistate · 420
 Nevada · 357
 New Jersey · 174, 348–49
 New York · 31–32, 113, 193, 303,
 335, 352
 New York City · 27, 133, 350
 Moses, Robert · 135–39
 World Trade Center · 64, 138–39
 World's Fair · 22, 135
 Pennsylvania · 347, 348–49
 Tennessee · 129
 Texas · 128, 268, 302, 313, 352, 357,
 420
 Virginia · 174, 176
 Steffens, Lincoln · 159
 Stewart, Martha · 335
 stock options · 28, 80
 Stone, Harlan Fiske · 365–66
 Strouse, Charles · 338
 Sullivan, Lester B. · 234–36
 Sutherland, William A. · 276
 Sutton, Willie · 205, 402
 Swanson, Gloria · 319
 Swartwout, Samuel · 194–96

T

Taft, William Howard · 127, 160, 275,
 294
 Taney, Roger B. · 141–43, 304
 tariff · 144–51, 263, 297–98, 301,
 389–91
 Tarleau, Thomas · 324, 427
 tax · *See* income tax, state tax, tariff.
 beard · 130–31
 book royalties · 179, 326, 364, 428–
 29, 432
 charitable deduction · 222, 239,
 260–62, 411
 cheating · 39, 133, 177
 death/suicide · 190–94

- depletion · 89–90, 198, 401
- estate and gift · 159, 250, 253, 261, 300, 327, 346–49, 351, 352, 355, 357
- FairTax · 165, 395
- gambling · 150, 217, 287–88, 293
- investment credit · 78, 90, 328, 375
- Islamic · 109, 132, 381
- jock · 336
- judicial · 134–35
- litigation · 129, 303
- lottery/prizes · 217, 284, 373
- lying (newspaper) · 218
- multistate · 302, 420
- narcotics · 128–29, 386
- sales · 163–65, 166
- salt · 110–14, 382
- SET Tax · 397
- sex · 61, 128, 154–55, 237, 247, 387
- teacher-preacher · 181–82, 399
- telephone · 124, 299
- value-added · 149, 151
- window · 129–30
- Tax Adviser, The* · 34, 96, 98, 102
- Tax Court · 119, 162, 190, 280–82, *See* tax litigation.
 - abusive tax shelters · 47, 288–89
 - Dobson v Commissioner* · 277, 414
 - equity · 272, 301, 412–13
 - exam for non-attorneys · 290–91, 295, 313, 417
 - IRS misconduct · 288–89
 - judges · 282–85
 - Chabot, Herbert · 272
 - Couvillion, D. Irvin · 281–82
 - Dawson, Howard A. · 271, 281–82, 287, 309
 - Gerber, Joel · 312
 - Goldberg, Stanley A. · 282
 - Haines, Harry A. · 282
 - Hall, Cynthia Holcomb · 282
 - Kuskin, Harold A. (N.J.) · 419
 - Littleton, Benjamin H. · 282
 - Murdock, J. Edgar · 282–83, 290, 415
 - Sterrett, Samuel · 281
 - Tannenwald, Theodore · 283–85, 288, 330, 416
 - Wells, Thomas B. · 292
- tax farming · 106, 115, 174
- tax legislation
 - colloquies · 247–48, 250
 - how a tax bill becomes law · 246–47
 - lobbyists · 252
 - milker bill · 253
 - revenue estimates · 129, 265–66
- tax litigation · *See* Tax Court.
 - administrative law judges · 57, 302
 - Anti-Injunction Act · 119
 - burden of proof · 271, 285, 313, 416
 - choice of tribunals · 273
 - Dobson v Commissioner* · 276–78
 - judge appointments · 280, 302
 - judge recusal · 312–13
 - judicial deference · 295–97
 - jury instructions · 216, 308, 403
 - last known address · 184, 282, 284
 - manifest injustice · 301, 419
 - oath before testifying · 287
 - presumption of correctness · 285
 - pro se* · 289, 292, 309
 - property foreclosure · 303
 - tax clinics · 292, 294
- tax protesters · 112, 114, 118, 130, 162, 175, 180, 264, 272
- tax returns
 - e-filing · 187, 189–90
 - extensions · 185–86
 - forms, origin of · 163
 - misdemeanors as felonies · 425
 - offshore preparation · 40
 - prisoners · 190
 - publicity · 242, 317–21, 424
 - charities · 255
 - refund anticipation loan · 187
 - signatures · 190
 - software · 40, 256
- tax shelters · 45–49, *See* charity-foundations.
 - abusive · 47, 288–89
 - annuities · 44
 - Barrister Associates · 46–47
 - BDO Siedman · 91
 - Couzens investigation · 89
 - Ernst & Whinney · 90
 - Joint Congressional Committee on Tax Evasion · 323, 326
 - sports · 267–68
- tax simplification · 248–51, 262–65
 - complexity · 151, 256
- Teapot Dome · 199
- Telex Corporation · 16–19
- Texas Rangers · 268
- Thomas, Clarence · 135, 308, 329
- Thompson, William Boyce · 210
- Thomson Publishing · 95, 311

- Toombs, Robert Augustus · 145, 389
 Tracy, Spencer · 290, 417
 Treasury Inspector General for Tax Administration · 26, 40
 Truman, Harry · 165, 168, 229, 239, 339, 363, 365, 429
 tax scandal · 200–205
 Tucker, Sophie · 20
 Turner, Ted · 360–62
 Twitty, Conway · 334
 Tyler, John · 195
- U**
- U.S. Constitution
 amendments
 first · 236
 fifth · 214, 300
 fourteenth · 121, 152, 236, 303
 sixteenth · 157, 159–62, 279, 300, 305
 seventeenth · 160
 appointments clause · 415
 bill of attainder · 301, 420
 contract clause · 136
 direct tax · 130, 154, 156–58
 ex post facto/retroactivity · 299–301
 general welfare · 146, 277, 390, 414
 how a tax bill becomes law · 246–47
 origination clause · 297
 three-fifths compromise · 158
 uniformity clause · 157, 297
 U.S. Supreme Court · 194, 214, 218, 236, 286, 296, 297, 300, 303, 353
 1894 income tax · 156–59, 419
 accounting profession,
 commercialization · 72
 Dobson v Commissioner · 276–78
 ethics conflicts · 311–13
 judicial tax · 134–35
 recordholders · 413
 Sixteenth Amendment · 161
- unauthorized practice of law · 84–88
 Ungerman, Josh · 282
 Untermyer, Samuel · 261
- V**
- Van Buren, Martin · 143, 195
Varlik Vergisi · 108–10
- W**
- Walker, Jewell Dianne (“Lady”) · 354–56
 War Refugee Board · 365
 Washington, George · 119
 Watergate · 236–42, 320
 Special Services Staff · 234, 236, 407
 Watson, Thomas · 17–18
 Webster, Daniel · 140, 142, 297, 413
 Wells, Joseph · 98
 West Publishing Company · 308–11, 422
 Whiskey Rebellion · 118, 130
 White, Byron · 310
 Wilkerson, James · 215, 225
 Williams, Paul · 184
 Wilson, Woodrow · 294, 307, 308, 351
 Winfrey, Oprah · 373
 World Trade Center · 64, 138–39
 World Trade Organization · 151
 Worldcom Inc. · 83
 Wyatt, Arthur R. · 81
- X**
- XBRL · 93, 97, 379
- Y**
- York, Sergeant Alvin · 339–40, 429
- Z**
- Zarin, David · 287–88