

Federal Income, Estate, and Gift Tax Project Records

ALI.04.011

Finding aid prepared by Jordon Steele.

Last updated on April 28, 2011.

University of Pennsylvania, Biddle Law Library, American Law Institute Archives

2008

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Summary Information

Repository	University of Pennsylvania: Biddle Law Library: American Law Institute Archives
Creator	American Law Institute
Title	Federal Income, Estate, and Gift Tax Project Records
Call number	ALI.04.011
Date [bulk]	1949-1969
Date [inclusive]	1946-1981
Extent	17 linear feet
Language	English
Abstract	The Federal Income, State, and Gift Tax Project consisted of a series of non-binding recommendations to students, teachers, litigators, and legislators as they dealt with the evolving tax code. The collection, 1946-1981 (bulk: 1949-1969), includes correspondence, meeting minutes, drafts, memoranda, commentary, outside publications, and related records concerning various tax-related projects conducted by the ALI from the mid-1940s to 1969.

Cite as:

[Identification of item], in the Federal Income, Estate, and Gift Tax Project, American Law Institute Archives, ALI.04.011, Biddle Law Library, University of Pennsylvania Law School, Philadelphia, PA.

Biography/History

In the mid-1940s, the American Law Institute (ALI) set about to analyze the law as it related to income tax. Known as the Income Tax Project, the primary objective was not to codify the law but to provide analysis of issues as they related to the United States' increasingly complex tax code. In 1954, the ALI published its first suggestions, known as the February 1954 Draft. The draft was made available to tax specialists and especially Congress, which was considering a major overhaul of the income tax law (which became the Internal Revenue Code in April 1954).

In subsequent years, the ALI analyzed specific aspects of the Internal Revenue code, publishing a suggestive framework for dealing with the problems but never formally adopting any of its findings. These projects included a study of corporate taxation (1956-1958), capital gains taxation (1959-1960), and donative transactions and accessions tax (1961-1968). The groups within ALI that worked on these projects included the Tax Policy Committee (the primary group), special consultants, reporters, and the Tax Advisory Group (which was made up of members from the Tax Policy Committee and tax specialists not necessarily affiliated with the ALI). Unlike its earlier codification projects, the Federal Income, State, and Gift Tax Project (as it would eventually be known) consisted of a series of non-binding recommendations to students, teachers, litigators, and legislators as they dealt with the evolving tax code. The ALI adjourned the Income Tax Project in 1969. It was revived under different personnel in 1974 in a renewed effort to analyze updates in the tax code.

Scope and Contents

The Federal Income, Estate, and Gift Tax Project Records, 1946-1981 and undated (bulk: 1949-1969), include correspondence, meeting minutes, drafts, memoranda, comments, outside publications, and related records concerning various tax-related projects conducted by the ALI from the mid-1940s to 1969.

Arrangement note

Arrangement

1. Administrative Records

2. Correspondence
3. Meeting Records
4. Drafting Records
5. Commentary
6. Article Reprints

Administrative Information

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Use Restrictions

None.

Use Restrictions

The archives reserves the right to restrict access to materials of sensitive nature. Please contact the department for further information.

Immediate Source of Acquisition note

First shipment received from the American Law Institute in 1995.

Processing Information note

Preliminary container list prepared by Melissa Backes, 1995-2005.
Reprocessed by Jordon Steele, September-November 2007.
Encoded by Jordon Steele, May 2008.

Related Materials

Related Archival Materials note

Records related to tax projects after 1974 are located in the Federal Income Tax Project Collection (ALI.04.012).

Controlled Access Headings

SUBJECT(S)

- Gifts--Taxation
- Income tax
- Inheritance and transfer tax
- Taxation

Other Finding Aids note

An item-level container list is available offline in spreadsheet form.

Collection Inventory

	Box	Folder
ADMINISTRATIVE RECORDS, 1948-1981. ABOUT 50 ITEMS.	1	1-3
Scope and Contents note	17	31

Fundraising solicitations, tax exemption documents, expense reports, correspondence publications, and other records related to the administrative functions surrounding the Income Tax Project.

	Box	Folder
CORRESPONDENCE, 1947-1969. ABOUT 2000 ITEMS.	1	4-51
Scope and Contents note	2	1-15

Letters and related records between ALI members, the Tax Advisory Group, and other participants in the ALI's tax projects.

	Box	Folder
MEETING RECORDS, 1948-1969. ABOUT 6000 ITEMS.	2	16-41
Scope and Contents note	3	1-29
	4	1-12
Minutes and related records involving ALI members, the Tax Advisory Group, and other participants in the ALI's tax projects.	5	1-40

DRAFTING RECORDS, 1946-1968. ABOUT 360 ITEMS.

Scope and Contents note

Initial drafts that outline the objectives of the ALI's Income Tax Project.

	Box	Folder
SCOPE AND POLICY DRAFTS, 1949 FEBRUARY-NOVEMBER. 4 ITEMS.	5	41-44

Scope and Contents note

Initial drafts that outline the objectives of the ALI's Income Tax Project.

	Box	Folder
PRELIMINARY DRAFTS, 1949-1959. ABOUT 235 ITEMS..	5	46-59
Scope and Contents note	6	1-39
	7	1-39
Drafts related to projects involving income tax law, including the February 1954 draft, the corporate tax law study, and the capital gains tax study.	8	1-37
	9	1-43
	10	1-41
	11	1

	Box	Folder
DISCUSSION DRAFTS, 1950-1960. 25 ITEMS.	11	2-20
	12	1-7

	Box	Folder
TENTATIVE DRAFTS, 1949-1956. 19 ITEMS.	12	8-19
Scope and Contents note	13	1-7

Drafts related to the February 1954 draft and the corporate tax law study.

	Box	Folder
FOREIGN TRANSACTIONS MEMORANDA, 1951-1952. 9 ITEMS.	13	10-18

Scope and Contents note

Memoranda, officially submitted to the ALI, concerning aspects of the Internal Revenue Code involving foreign tax provisions.

	Box	Folder
FEBRUARY 1954 DRAFT VOLUMES, 1954 FEBRUARY. 2 ITEMS.	13	8-9

Scope and Contents note

The ALI published this two-volume set in February 1954 to advise Congress as it was considering legislation to overhaul the Internal Revenue Code. That legislation passed in April 1954.

**"INCOME TAX PROBLEMS OF CORPORATIONS AND SHAREHOLDERS"
STUDY DRAFTS, 1957-1958. 4 ITEMS.**

Box	Folder
15	28-29
16	1

Scope and Contents note

Drafts related to a two-year study, conducted from 1956 to 1958, between the ALI and the American Bar Association Section of Taxation Liaison Committee. The project considered issues, first raised in the February 1954 Draft, concerning corporate taxation.

CAPITAL GAINS TAXATION STUDY DRAFTS, 1960. 6 ITEMS.

Box	Folder
14	1-4
16	4, 6

Scope and Contents note

Council drafts and discussion drafts related to a non-binding study by the ALI that explored definitional issues within the field of capital gains taxation.

**RECOMMENDATIONS AND REPORTERS' STUDIES DRAFTS, 1961-1968. 48
ITEMS.**

Box	Folder
14	5-16
15	1-16
16	7-26

Scope and Contents note

Memoranda, council drafts, study drafts, and other drafting records related to studies conducted by James A. Casner and William D. Andrews, both Harvard Law School professors, involving gift tax and accession tax provisions in the Internal Revenue Code. The ALI synthesized both reporters' studies and promulgated its own recommendations. However, in the interest of documenting the collaboration between all involved parties, all three drafts were published in one volume.

OTHER DRAFTING RECORDS, 1948-1960 AND UNDATED. ABOUT 30 ITEMS.

Box	Folder
5	45
13	19-27

Scope and Contents note	15	17-27
Drafts, letters, and related records not formally submitted to any committee within the ALI but considered during the drafting process of various tax-related projects.	16	2-3, 5, 27-28

	Box	Folder
COMMENTARY, 1949-1960. ABOUT 100 ITEMS.	16	29-44
Scope and Contents note	17	1-20
Comments, memoranda, and letters from members of the American Law Institute, advisory group members, and other members of the greater tax law community.		

	Box	Folder
ARTICLE REPRINTS, 1952-1967. 10 ITEMS.	17	21-31
Scope and Contents note		
A collection of article reprints, taken from scholarly journals, that discuss the drafting and publication of the American Law Institute's tax-related projects.		