

Accounting Historians Notebook

Volume 10
Number 2 *Fall 1987*

Article 14

Fall 1987

Tax History Research Center established

Academy of Accounting Historians

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Recommended Citation

Accounting Historians, Academy of (1987) "Tax History Research Center established," *Accounting Historians Notebook*: Vol. 10 : No. 2 , Article 14.

Available at: https://egrove.olemiss.edu/aah_notebook/vol10/iss2/14

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Tonya Flesher hangs sign on door of new Tax History Research Center.

TAX HISTORY RESEARCH CENTER ESTABLISHED

The Academy of Accounting Historians has established a tax history research center which is housed in the School of Accountancy at the University of Mississippi. The University is located in Oxford. Dr. Tonya Flesher, Acting Dean of the School of Accountancy at Ole Miss, has been named by Academy president, Richard Vangermeersch, as the first director of the research center. In addition to being a well known tax historian, Dr. Flesher meets the criteria established for the directorship of being a member of both the Academy and the American Taxation Association. Academy officers felt that the dual membership requirement would add to the visibility of the research center since researchers in the area of tax policy would also find the Center a useful resource.

Initially, the Center will house the E. Louis Raverta Tax Collection which was donated to the Academy two years ago and has since been stored in a public warehouse in Atlanta. Dr. Raverta was on the accounting faculty of Western New England College for many years and was also a successful practitioner in the Springfield, Massachusetts, area. The collection is primarily composed of a series of tax services that are supposedly complete from 1909 (the year of the first corporate income tax) to 1983. Not only are many of the early volumes rare and quite valuable, a complete collection could be priceless. The collection consists of over 500 volumes. Specific series in the collection include:

CCH Standard Federal Tax Reporter
Prentice Hall Federal Taxes

Rabkin & Johnson's Federal
Income, Gift and Estate Tax
University of Miami Institute on
Estate Planning
Federal Securities Law Reporter

The above items, when coupled with the tax resources already available in the Ole Miss libraries, make the University an incomparable location for tax history research.

In the same way that the Academy's Accounting History Research Center at Georgia State University provides a central repository for accounting archival materials, the Tax History Research Center offers a similar opportunity for tax materials. The Academy and tax historians everywhere owe Dr. Louis Raverta a debt of gratitude for his contribution which made the Center a reality. The Center hopes to expand its holdings by obtaining other types of tax materials such as early tax journals and early tax forms. Individuals wishing to donate materials are encouraged to do so. Additional information about the Center can be obtained from Dr. Tonya Flesher, School of Accountancy, University of Mississippi, University, MS 38677.

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p. 6.

The newest working paper issued by the Academy is No. 72, "Luca Pacioli and Piero Della Francesca." This paper was authored by Ernest Stevelinck, the Belgian accounting historian who won this year's Hourglass Award. Piero Della Francesca, as those who attended the 1984 World Congress of Accounting Historians know, was an artist who shared the same hometown, Borgo San Sepolcro, as did Pacioli. Surprisingly, the artist is the best known of that small village's favorite sons.

Academy members may obtain a free copy of this working paper by writing to Ross H. Tondkar, School of Business, Virginia Commonwealth University, Richmond, VA 23284.