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Academy of Accounting Historians

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RECENT DONATIONS TO TAX HISTORY CENTER

Two of the founders of the Academy of Accounting Historians have recently made donations of materials to the Academy's Tax History Research Center at Ole Miss. Dr. S. Paul Garner, Dean Emeritus at the University of Alabama and a life member of the Academy, donated several volumes of materials from the 1950's. These included two volumes of the proceedings of the early tax conference at what was then called Texas Technical College in Lubbock.

Dr. Al Roberts, a professor at Georgia State University and co-director of the Academy's Accounting History Research Center, donated numerous volumes from the 1920's through the 1950's. These included six volumes from Robert Montgomery's series on taxation (including the 1921, 1925, 1927, and 1929 editions). Also, Oxford, Mississippi CPA Dwight Young, Jr. donated four large boxes of materials.

These recent additions supplement the earlier holdings of the Center which came from the collection of E. Louis Raverta. The Raverta collection was donated to the Academy three years ago. 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 from 1909 (the year of the first corporate income tax) to 1983. The collection consists of over 500 volumes. Specific series in the collection include:

- CCH Standard Federal Tax Reporter
- Prentice Hall Federal Taxes
- Corporation Trust Company Federal Income Tax Service
- 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.

Old Textbooks and Other Materials Wanted

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 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. The Center has a fairly good collection of tax textbooks since about the early 1970's, but earlier additions are needed. If you have any old tax textbooks, or other materials that you would like to donate, please consider sending them to the Tax History Research Center. Major donations of large collections of materials will be permanently acknowledged on an engraved plate in the Center. 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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