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Historical review of the tax treatment of capital gains and losses

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Ream, Bernard D., Jr., ed. *United States Revenue Acts, 1909-1950*. 144 vols. Buffalo: Hein, 1979. 2:Shipman 338-40.

Seidman, J.S. *Seidman's Legislative History of Federal Income and Excess Profits Tax Laws*. 2 vols. New York: Prentice-Hall, 1954. Vol. 1.

_____. *Seidman's Legislative History of Federal Income Tax Laws, 1938-1861*. New York: Prentice-Hall, 1938.



DONATIONS TO ACCOUNTING HISTORY RESEARCH CENTER

Two noted accounting historians, Dr. S. Paul Garner of the University of Alabama and former SEC Chief Accountant Andrew Barr, have recently made major donations of materials to the Accounting History Research Center at Georgia State University. Professor Garner contributed what was described as "a truck load of books" to the Center. Mr. Barr donated over \$600 worth of old journals, and then contributed the funds necessary to have the journals bound. Mr. Barr had made previous donations to the Center and these latest items will become a part of the Andrew Barr Collection at the Center.

Others wishing to contribute materials should contact Dr. Alfred R. Roberts at the School of Accountancy, Georgia State University, Atlanta, GA 30303.

CALL FOR PAPERS

The Tenth Congress of the International Economic History Association will be held in Leuven, Belgium, from August 20 to 24, 1990. General information about the Congress can be addressed to Tenth International Economic History Congress, Postbox 74, B-3000 Leuven 3, BELGIUM.

Persons interested in participating in particular sessions should write directly to the organizers at their individual addresses. Sessions that would seem to be of interest to a number of members of the Academy include the following:

C9—"Economy of Private Households: Household Accounts as a Source;" A. Madarasz, Institut fur die Wissenschaften von Menschen, Gusshausstrasse 8, Vienna 1040, AUSTRIA.

C15—"New Research on the History of Taxation Since the Late Middle Ages;" W.E. Brownless, Department of History, University of California, Santa Barbara, CA 93106, USA.

There are dozens of other economic history topic areas with emphasis on specific industries, geographic areas, and methodologies. Write to the Belgian address above for a complete program.

