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Tax History Foundation and Museum, Inc.: A new resource for accounting, commercial, and economic history

Academy of Accounting Historians

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With tax season 2000 at an end, a new resource, the Tax History Foundation and Museum, reminds us that the United States has decades of accounting, commercial, and economic development history from which we can learn. The mission of the newly formed Tax History Foundation and Museum, says Executive Director H. Elliott Lipschultz, is “to encourage the study of accounting, commercial, and economic history by examining technological change and commercial development.” According to Lipschultz, the Foundation may also examine the history of how CPAs help clients increase their net worths over time, how entrepreneurs and business professionals use technology to make a profit, and how the government’s role as a taxing entity has influenced these net worths and profits over the years.

The Foundation will function primarily through its web site, www.taxhistoryfoundation.org. “We will utilize the Foundation’s website to publish a scholars’ journal and quarterly newsletter. And it will also contain an interactive, educational museum,” Lipschultz says. “This Internet allows us to provide historical information 24 hours a day to students, scholars, industry members, and anyone else who is researching, or is interested in, the history of accounting, taxes and other topics.”

The goal of the Foundation’s website is to become a point of reference for all those interested in its multi-disciplinary exploration of the study of accounting, commerce, and economics and their niche in history. Lipschultz says the Foundation has issued a “Call for Papers” on topics related to “Technological Change and Commercial Development,” and selected scholars’ papers will be published on the Foundation’s website. More information about submitting papers may be found at www.taxhistoryfoundation.org.

Currently, the Foundation’s website displays a reproduction of Form 1040A from 1943, when “pay-as-you-go withholding” was first introduced. More facts figures and documents such as this will be displayed on the website in the near future. The Museum’s website will feature demonstrations and explanations of technological inventions in commercial development, such as the typewriter on which Queen Anne granted a patent to Henry Mill, an engineer, on January 7, 1714. Another example of the type of technology which may be illustrated is Alexander Graham Bell’s 1876 receiver. “The Internet,” says Lipschultz, who was trained to teach grades 6-12 at Illinois State University and who obtained teacher certification from the State of Illinois, “offers us a great opportunity to expand learning opportunities for our school age children.”

“The Tax History Foundation and Museum’s headquarters in Northfield, Illinois, is open to the public and features a reading room with 350 volumes of tax law as well as many secondary source reading materials in accounting, commercial, and economic history. A complete bibliography of the library contents will be available on the website in the near future.

The Foundation is forming volunteer committees to assist with the development of the organization and creation of its scholarly journals, quarterly newsletters, and planned future seminars and symposiums. Membership is available at various levels and commitments. More information and an application for membership in the Tax History Foundation and Museum may be found at, www.taxhistoryfoundation.org, or by calling H. Elliott Lipschultz at 847-446-5829. Mr. Lipschultz may also be contacted through e-mail at adoniram@taxhistoryfoundation.org.