

# Charles Perley Smith Papers

## A Finding Aid to the Collection in the Library of Congress



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Manuscript Division, Library of Congress  
Washington, D.C.  
2003

Contact information:

<http://hdl.loc.gov/loc.mss/mss.contact>

Additional search options available at:

<http://hdl.loc.gov/loc.mss/eadmss.ms009266>

LC Online Catalog record:

<http://lcn.loc.gov/mm82040329>

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## Collection Summary

**Title:** Charles Perley Smith Papers

**Span Dates:** 1920-1946

**ID No.:** MSS40329

**Creator:** Smith, Charles Perley, 1878-1948

**Extent:** 3,500 items ; 10 containers plus 1 oversize ; 4.0 linear feet

**Language:** Collection material in English

**Location:** Manuscript Division, Library of Congress, Washington, D.C.

**Summary:** Jurist. Correspondence, memoranda, and printed opinions relating chiefly to Smith's service as a judge on the United States Board of Tax Appeals (later called the United States Tax Court) from 1924 to 1946.

## Selected Search Terms

The following terms have been used to index the description of this collection in the Library's online catalog. They are grouped by name of person or organization, by subject or location, and by occupation and listed alphabetically therein.

### People

Butler, William M. (William Morgan), 1861-1937--Correspondence.

Jones, Jesse H. (Jesse Holman), 1874-1956--Correspondence.

Ramspeck, Robert, 1890- --Correspondence.

Roper, Daniel C. (Daniel Calhoun), 1867-1943--Correspondence.

Smith, Charles Perley, 1878-1948.

Walsh, David I. (David Ignatius), 1872-1947--Correspondence.

### Organizations

United States. Board of Tax Appeals.

United States. Tax Court.

### Subjects

Taxation.

### Occupations

Jurists.

## Administrative Information

### Provenance

The papers of Charles Perley Smith, jurist, were given to the Library by his wife, Clara Blanche Taplin Smith, in 1948.

### Copyright Status

The status of copyright in the unpublished writings of Charles Perley Smith is governed by the Copyright Law of the United States (Title 17, U.S.C.).

### Access and Restrictions

The papers of Charles Perley Smith are open to research. Researchers are advised to contact the Manuscript Reading Room prior to visiting. Many collections are stored off-site and advance notice is needed to retrieve these items for research use.

### Preferred Citation

Researchers wishing to cite this collection should include the following information: Container number, Charles Perley Smith Papers, Manuscript Division, Library of Congress, Washington, D.C.

## **Scope and Content Note**

The papers of Charles Perley Smith (1878-1948) span the years 1920-1946. They consist of correspondence, memoranda, financial material, subject files, and printed opinions.

The bulk of the material concerns Smith's career as a judge on the United States Board of Tax Appeals, later known as the United States Tax Court. Included is correspondence, memoranda relating to opinions of the court, printed opinions, administrative records relating to Smith's travel, and subject files.

Correspondents include William M. Butler, Jesse H. Jones, Robert Ramspeck, Daniel C. Roper, and David I. Walsh.

## **Arrangement of the Papers**

This collection is arranged alphabetically by type of material.

# Container List

<i>Container</i>	<i>Contents</i>
BOX 1	Administrative file, 1939-1946 (9 folders)
BOX 1	General correspondence
BOX 1	A-E, 1924-1946
BOX 2	F-W, 1924-1946 (4 folders)
BOX 2	Memoranda, 1926-1929, 1941-1946
BOX 2	Opinions
BOX 2	Concurring, 1944, undated
BOX 2	Dissenting, 1941-1946, undated
BOX 2	Memoranda
BOX 2	A, 1929-1945
BOX 2	B, 1932-1945 (1 folder)
BOX 3	(2 folders)
BOX 3	C-F, 1930-1946 (8 folders)
BOX 4	G-L, 1930-1946 (7 folders)
BOX 5	M-R, 1932-1946 (9 folders)
BOX 6	S-Z, 1931-1946 (10 folders)
BOX 7	Promulgated
BOX 7	1924, Nov. 1-1936, Oct. 20 (6 folders)
BOX 8	1936, Nov. 5-1945, Dec. 29 (7 folders)
BOX 9	Subject file
BOX 9	Affiliated corporations, 1924, undated
BOX 9	Appellate cases, undated
BOX 9	Capital gains, undated
BOX 9	Capital stock tax, 1925
BOX 9	Census reports, 1934
BOX 9	Consolidated returns, 1925
BOX 9	Decentralization, 1941
BOX 9	Deficiencies, 1938
BOX 9	Depreciation of patents, 1924
BOX 9	Dismissal of appeals, 1933
BOX 9	Dissolution of corporations, 1931
BOX 9	Enrollment laws, 1923
BOX 9	Evidence, undated

## Container List

<i>Container</i>	<i>Contents</i>
BOX 9	Finding of fact, 1934
BOX 9	Income tax, 1943-1944
BOX 9	Mellon, Andrew W., 1934-1937
BOX 10	Michigan statutes, undated
BOX 10	Opinion evidence, undated
BOX 10	<i>Pierce Oil Corp. v. Commissioner</i> , 1934-1935
BOX 10	Proclamations and appointments, 1920-1934 <u><i>See Oversize</i></u>
BOX 10	Reappointment, 1934
BOX 10	Renegotiation of contracts, 1943
BOX 10	Retirement, 1942
BOX 10	Retroactive provisions of the 1942 revenue act, 1942
BOX 10	Rules of practice, 1923-1946 (3 folders)
BOX 10	Tax simplification, 1923-1927
BOX 10	Vinson, Fred M., speech, 1945
BOX 10	Welch, Galen H., 1935
BOX 10	Writs of error, 1928
BOX OV 1	Oversize
BOX OV 1	Subject file
BOX OV 1	Proclamations and appointments, 1920-1934 (Container 10)