

Guide to the Boris I. Bittker Papers

MS 1869



compiled by Barbara Heck and staff of Manuscripts and Archives

January 2007

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P.O. Box 208240
New Haven, CT 06520-8240
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Collection Overview

REPOSITORY: Manuscripts and Archives
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CALL NUMBER: MS 1869

CREATOR: Bittker, Boris I., 1916-2005

TITLE: Boris I. Bittker papers

DATES: 1938-2006

BULK DATES: 1959-1986

PHYSICAL DESCRIPTION: 11 linear feet (22 Boxes)

LANGUAGE: English

SUMMARY: The papers consist of correspondence, legal pleadings, memoranda, newspaper clippings, reports, subject files, and writings that document Boris I. Bittker's career as a professor at Yale Law School from 1946 to 2006. In addition to voluminous materials relating to taxation, the papers also include correspondence and subject files relating to Bittker's book, *Case for Black Reparations* (1973), and a small amount of materials relating to his role in the prosecution of the case of *Ex Parte Quirin* as a lawyer in the Office of Lend-Lease Administration from 1942-1943. Accession 2014-A-060 contains course notes from Yale Law School, 1938-1941.

ONLINE FINDING AID: To cite or bookmark this finding aid, please use the following link: <https://hdl.handle.net/10079/fa/mssa.ms.1869>

Requesting Instructions

To request items from this collection for use in the Manuscripts and Archives reading room, please use the request links in the HTML version of this finding aid, available at <https://hdl.handle.net/10079/fa/mssa.ms.1869>.

To order reproductions from this collection, please go to http://www.library.yale.edu/mssa/ifr_copy_order.html. The information you will need to submit an order includes: the collection call number, collection title, series or accession number, box number, and folder number or name.

Key to the container abbreviations used in the PDF finding aid:

- b. box
- f. folder

Administrative Information

Immediate Source of Acquisition

Gift of Daniel Bittker and Susan Bittker, 2006. Transferred from the Yale Law Library, 2013-2014.

Conditions Governing Access

The materials are open for research.

Conditions Governing Use

Copyright is retained by Daniel Bittker and Susan Bittker for materials Boris I. Bittker authored or otherwise produced. After the lifetimes of both Daniel Bittker and Susan Bittker, copyright passes to Yale University. Copyright status for other collection materials is unknown. Transmission or reproduction of materials protected by U.S. Copyright Law (Title 17, U.S.C.) beyond that allowed by fair use requires the written permission of the copyright owners. Works not in the public domain cannot be commercially exploited without permission of the copyright owners. Responsibility for any use rests exclusively with the user.

Preferred Citation

Boris I. Bittker Papers. (MS 1869). Manuscripts and Archives, Yale University Library.

Biographical / Historical

Boris Irving Bittker was born on November 16, 1916, in Rochester, New York. He received his B.A. from Cornell University in 1938. Bittker attended Yale Law School and obtained his LL.B. in 1941. He clerked for Judge Jerome N. Frank on the U. S. Court of Appeals for the Second Circuit.

Bittker worked as an attorney in the Office of Emergency Management, Foreign Economic Administration (Lend-Lease Administration) from 1942 until he was inducted into the Army. He served as an infantryman in Europe and was awarded a Purple Heart. In 1946, he returned to Yale Law School as an assistant professor and was thereafter promoted to the posts of Southmayd Professor (1951), Sterling Professor of Law (1970), and Professor Emeritus (1983). Bittker was a prolific author and renowned expert in taxation, as evidenced by his two most influential casebooks *Federal Income, Estate, and Gift Taxation* and *Federal Income Taxation of Corporations and Shareholders*.

Boris I. Bittker died on September 8, 2005, and was survived by his two children, Daniel Bittker and Susan Bittker.

Scope and Contents

The papers consist of correspondence, legal pleadings, memoranda, newspaper clippings, reports, subject files, and writings that document Boris I. Bittker's career as a professor at Yale Law School from 1946 to 2006. In addition to voluminous materials relating to taxation, the papers also include correspondence and subject files relating to Bittker's book, *Case for Black Reparations* (1973) and a small amount of materials relating to his role in the prosecution of the case of *Ex Parte Quirin* as a lawyer in the Office of Lend-Lease Administration from 1942-1943. Accession 2014-A-060 contains course notes from Yale Law School, 1938-1941.

The Boris I. Bittker Papers were processed as a collaborative effort between Manuscripts and Archives and the Yale Law School to document the careers and accomplishments of Law School faculty and alumni.

Arrangement

Arranged in two series and two additions: I. Correspondence, 1939-2004, undated. II. Topical Files, 1939-2006, undated.

Collection Contents

Series I: Correspondence, 1939-2004, undated

There are two sets of correspondence. The first set is a series of folders arranged alphabetically by last name of correspondent.

The second set is a copy of numbered correspondence from 1980 to 1997 maintained in chronological order. At the beginning of each folder, there is a handwritten index indicating the name of each correspondent and the page number(s) for copies of letters to that individual. For example, the handwritten list for June 1980 to February 1981 indicates that letters to "Adams" will be found on pages 139, 155, and 195. There is no index for the period between July 1996 and November 1997.

Items outside the specified dates may appear in the folders. Researchers should check each folder for complete accuracy.

| | | |
|-------------|---|-----------|
| b. 1, f. 1 | Abrahamson-Albertus Magnus College | 1968-2000 |
| b. 1, f. 2 | Albrecht-American Bar Foundation | 1966-2001 |
| b. 1, f. 3 | American Civil Liberties Union-American College of Tax Counsel | 1955-2001 |
| b. 1, f. 4 | American Heart Association-Ayres | 1983-2001 |
| b. 1, f. 5 | Aaron, Henry | 1969-1989 |
| b. 1, f. 6 | American Law Institute | 1961-1983 |
| b. 1, f. 7 | American Association of University Professors (AAUP)-Arkansas Act 10 Litigation Fund (AALS) | 1960-1961 |
| b. 1, f. 8 | Arent, Albert E. | 1946-1978 |
| b. 1, f. 9 | Asimow, Michael R. | 1975-1989 |
| b. 2, f. 10 | Bachman-Beghe | 1959-2002 |
| b. 2, f. 11 | Begleiter-Bhatia | 1969-2004 |
| b. 2, f. 12 | Biale-Blumstein | 1949-1998 |
| b. 2, f. 13 | Bobbit-Boyle | 1969-2002 |
| b. 2, f. 14 | Braden-Brooks | 1961-2004 |
| b. 2, f. 15 | Brown-Bywaters | 1958-2004 |
| b. 3, f. 16 | Blum, Walter | 1950-1986 |
| b. 3, f. 17 | Cabranes-Capron | 1963-2004 |
| b. 3, f. 18 | Cardozo-Chambers | 1975-2003 |
| b. 3, f. 19 | Chansue-Cochran | 1969-2000 |
| b. 3, f. 20 | Coe-Connecticut | 1971-2001 |
| b. 3, f. 21 | Conyers-Cutler | 1982-2001 |

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|----------------|--|-----------|
| b. 3, f. 22 | <i>Case for Black Reparations</i> (Toni Morrison) English | 1971-1973 |
| b. 4, f. 23-24 | Chirelstein, Marvin | 1955-2004 |
| b. 4, f. 25 | Cleveland State University | 1983-1987 |
| b. 4, f. 26 | Coker, Francis W. Jr. and Kathie | 1954-1971 |
| b. 4, f. 27 | <i>Commentary</i> | 1990 |
| b. 4, f. 28 | Cone, Sidney | 1961-1983 |
| b. 4, f. 29 | Commission on College Retirement | 1984-1988 |
| b. 4, f. 30 | Cooley Lectures (University of Michigan) | 1973-1974 |
| b. 4, f. 31 | Countryman, Vernon | 1959-2000 |
| b. 4, f. 32 | <i>Constitutional Commentary</i> | 1990-1997 |
| b. 4, f. 33 | Dahl-Ditkof | 1967-2003 |
| b. 4, f. 34 | Diversity-Dworsky | 1960-1999 |
| b. 5, f. 35 | Denning, Brannon | 1997-2003 |
| b. 5, f. 36 | Easterbrook-Euro-Dutch | 1972-2003 |
| b. 5, f. 37 | Emden, Norman and Helen | 1948-1979 |
| b. 5, f. 38 | Emerson, Thomas I. and Ruth | 1976-1991 |
| b. 5, f. 39 | Emory, Meade | 1977-1995 |
| b. 5, f. 40-42 | Eustice, James | 1964-2002 |
| b. 5, f. 43 | Fair-Firestone | 1972-2002 |
| b. 6, f. 44 | First-Frost | 1969-2004 |
| b. 6, f. 45 | Frank, Jerome | 1941-1946 |
| b. 6, f. 46-47 | Frank, Estate of Jerome | 1947-1997 |
| b. 6, f. 48 | Gaggini-George | 1975-1998 |
| b. 6, f. 49 | Getman-Gnaizda | 1962-2001 |
| b. 6, f. 50 | Gold-Gwynne | 1946-2000 |
| b. 6, f. 51 | Ghana taxation | 1962-1963 |
| b. 6, f. 52 | Griswold, Erwin N. | 1951-1994 |
| b. 7, f. 53 | Haber-Hector | 1956-1999 |
| b. 7, f. 54 | Heider-Hutton | 1960-2000 |
| b. 7, f. 55 | Hamilton, Walton | 1939-1989 |

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|-----------------|---|-----------|
| b. 7, f. 56 | Hawaii Tax Institute | 1983-1984 |
| b. 7, f. 57 | Idleman-Isenbergh | 1944-2004 |
| | Internal Revenue Service | |
| b. 7, f. 58 | General | 1957-1994 |
| b. 7, f. 59 | <i>Commissioner v. Clay B. Brown</i> (Clay Brown) | 1965 |
| b. 7, f. 60 | Jachino-Joseph | 1957-2002 |
| b. 7, f. 61 | Kabaservice-Kezarian | 1981-2001 |
| b. 8, f. 62 | Killingsworth-Kornhauser | 1976-2002 |
| b. 8, f. 63 | Kowitz-Kurz | 1899-2004 |
| b. 8, f. 64 | Kahn, Estate of Joan | 1981-1996 |
| b. 8, f. 65 | Klein, William A. | 1975-1990 |
| b. 8, f. 66 | Labaton-Laurents | 1968-2000 |
| b. 8, f. 67 | Lawrence-Lewis | 1981-2003 |
| b. 8, f. 68 | Lieberman-Lytton | 1980-2004 |
| b. 8, f. 69 | Little, Brown and Company | 1983-1996 |
| b. 8, f. 70 | Lokken, Lawrence | 1981-2001 |
| b. 9, f. 71-73 | Lyon, Charles S. | 1952-1983 |
| b. 9, f. 74 | Macey-Miller | 1952-2003 |
| b. 9, f. 75 | Mills-Musgrave | 1975-1999 |
| b. 9, f. 76 | McAniff-McClure | 1968-2000 |
| b. 9, f. 77 | McMahon-McNulty | 1983-2001 |
| b. 9, f. 78 | MacDonald, William | 1966-1994 |
| b. 10, f. 79 | Mueller, Addison | 1951-1981 |
| b. 10, f. 80 | Nacev-Newman | 1973-2002 |
| b. 10, f. 81 | New Mexico-Norton | 1965-1997 |
| b. 10, f. 82-83 | National Resources Defense Council | 1980-2003 |
| b. 10, f. 84-85 | New Haven Legal Assistance, Inc. | 1982-2003 |
| b. 10, f. 86 | Oakes-Oxford | 1972-2001 |
| b. 10, f. 87 | Ohio State Law Forum (Black Reparations) | 1969-1972 |
| b. 11, f. 88 | Pacheco-Peat | 1956-2002 |

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| b. 11, f. 89 | Pechman-Pushaw | 1977-2003 |
| b. 11, f. 90 | Pollack, Louis | 1949-2000 |
| b. 11, f. 91 | Quigley-Quinnipiac | 1990-1995 |
| b. 11, f. 92 | Rahdert-Ritter | 1976-2002 |
| b. 11, f. 93 | Roberts-Rose | 1946-2002 |
| b. 11, f. 94 | Rosen-Ruttenerg | 1967-2004 |
| b. 11, f. 95 | Redlich, Norman | 1951-2002 |
| b. 12, f. 96-97 | Rostow, Eugene | 1940-2003 |
| b. 12, f. 98 | Rothman & Co., Fred B. (<i>Collected Legal Essays</i>) | 1989-1990 |
| b. 12, f. 99 | Safire-Schlesinger | 1975-2002 |
| b. 12, f. 100 | Schmidt-Segall | 1970-2002 |
| b. 12, f. 101 | Serling-Shulter | 1941-2001 |
| b. 12, f. 102 | Siegan-Stapleton | 1968-2004 |
| b. 12, f. 103 | Starcher-Swords | 1946-2001 |
| b. 13, f. 104-106 | Stern, Carl | 1949-2004 |
| b. 13, f. 107 | Stix family | 1997-1999 |
| b. 13, f. 108 | Stone, Laurence | 1968-1995 |
| b. 13, f. 109 | Streng, William | 1977-1987 |
| b. 13, f. 110 | Taft-Thompson | 1968-1999 |
| b. 13, f. 111 | Thorne-Tversky | 1972-2000 |
| b. 13, f. 112 | Treasury Department | 1954-1977 |
| b. 13, f. 113 | Troyer, Thomas | 1967-1986 |
| b. 14, f. 114 | Ture, Norman | 1952-1991 |
| b. 14, f. 115 | Uelmen-Untermeyer | 1975-1992 |
| b. 14, f. 116 | Vafai-Vorenberg | 1976-1994 |
| b. 14, f. 117 | Wadsworth-Waters | 1978-2001 |
| b. 14, f. 118 | Watt-Winter | 1971-2001 |
| b. 14, f. 119 | Wisconsin-Wyzanski | 1965-2001 |
| b. 14, f. 120 | Wallace, Gerald | 1952-1990 |
| b. 14, f. 121 | Warren, Alvin | 1975-1987 |

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|-------------------|---|-----------|
| b. 14, f. 122 | Warren, Gorham & Lamont | 1991-1995 |
| b. 14, f. 122 | Weinfeld, Edward | 1952-1986 |
| b. 14, f. 124 | Yale-Young | 1979-2001 |
| b. 14, f. 125 | Yale Law Journal | 1970-1999 |
| b. 15, f. 126 | Yale Law School Class of 1941 Reunion Committee | 1990-2001 |
| b. 15, f. 127 | Zalenck-Zolt | 1954-2001 |
| b. 15, f. 128-129 | June 1980-February 1981 | 1980-1981 |
| b. 15, f. 130-131 | June 1981-January 1982 | 1981-1982 |
| b. 15, f. 132-133 | February 1982-August 1982 | 1982 |
| b. 15, f. 134-135 | September 1982-June 1983 | 1982-1983 |
| b. 15, f. 136-137 | July 1983-March 1984 | 1983-1984 |
| b. 16, f. 138-140 | April 1984-June 1985 | 1984-1985 |
| b. 16, f. 141-143 | July 1985-June 1986 | 1985-1986 |
| b. 16, f. 144-145 | July 1986-May 1987 | 1986-1987 |
| b. 16, f. 146-147 | June 1987-May 1988 | 1987-1988 |
| b. 16, f. 148-149 | June 1988-May 1989 | 1988-1989 |
| b. 17, f. 150-151 | June 1989-June 1990 | 1989-1990 |
| b. 17, f. 152-153 | July 1990-June 1991 | 1990-1991 |
| b. 17, f. 154-155 | July 1991-June 1992 | 1991-1992 |
| b. 17, f. 156 | September 1992-August 1993 | 1992-1993 |
| b. 17, f. 157 | September 1993-June 30, 1994 | 1993-1994 |
| b. 17, f. 158-160 | July 1994-June 1996 | 1994-1996 |
| b. 17, f. 161-162 | July 1996-November 1997 | 1996-1997 |

Series II: Topical files, 1939-2006, undated

This series includes correspondence, memorandums, newspaper clippings, publications, and other written materials from professional organizations that Boris I. Bittker was employed by, or subject files that he created. Arranged alphabetically by topic or organization name.

Bittker's participation in the prosecution of German saboteurs during World War II is documented in the folders titled *Ex Parte Quirin* and Office of Lend-Lease Administration. Bittker's interest in race relations and civil rights are shown in his mid-1960s research on black reparations and his 'Black Lawyer' seminar at Yale Law School.

| Bittker, Boris I. | | |
|---------------------------|--|-------------------------|
| b. 18, f. 163 | Bar admissions | 1942-2002 |
| b. 18, f. 164 | Lectures | 1995 |
| b. 18, f. 165-166 | Personal | 1939-2003 |
| b. 18, f. 167 | Photographs | undated |
| b. 18, f. 168-170 | Black reparations | 1969-2003 |
| b. 18, f. 171-172 | <i>Ex Parte Quirin</i> -German saboteurs case English | 1942-1997 |
| b. 19, f. 173-174 | unspecified | |
| b. 19, f. 175 | Humor and parody | 1973-1977, 2005-2006 |
| b. 19, f. 176 | Income Tax-Citizen's Guide | 1975 |
| b. 19, f. 177 | Istanbul | 2000 |
| b. 19, f. 178 | Multicultural society | 1990-1991 |
| b. 19, f. 179-182 | Office of Lend-Lease Administration (1942-1943) | 1942-1945 |
| U. S. Treasury Department | | |
| b. 20, f. 183 | <i>Clay Brown</i> legislation English | 1966 |
| b. 20, f. 184-186 | Exempt organization advertising | 1963-1968 |
| b. 20, f. 187 | <i>U. S. v. Jackson, et. al.</i> (Smith Act case) English | 1957-1958 |
| Yale Law School | | |
| Publications | | |
| b. 20, f. 188 | <i>Legal Affairs</i> magazine English | 2002 |
| b. 20, f. 189-190 | <i>The Yale Survey of Current Legal Issues</i> English | 1995-1996 |

Yale Law School (continued)

Seminars

| | | |
|---------------|----------------------------|-----------|
| b. 20, f. 191 | Black lawyer | 1966-1969 |
| b. 20, f. 192 | Political and civil rights | 1968-1969 |

Accession 2014-M-011: Additional material, 1941-1995*0.5 linear feet (1 box)*

This accession consists of correspondence, notes, and drafts of several unpublished manuscripts by Bittker.

| | | |
|-------------------|---|------------|
| b. 1, f. 1 | Correspondence | 1941-1995 |
| b. 1, f. 2 | Notes | Circa 1941 |
| Manuscript drafts | | |
| b. 1, f. 3 | "A Functional Approach to Future Interests" English | Circa 1941 |
| b. 1, f. 4 | "Future Interests Restated: Tradition versus Clarification and Reform" English | Circa 1941 |
| | "Legal and Equitable Future Interests: a Comparison" | 1941 |
| b. 1, f. 5 | Manuscript | |
| b. 1, f. 6 | Typescript | |
| b. 1, f. 7 | "The Transmission of Wealth from Generation to Generation..." English | Circa 1941 |
| b. 1, f. 8 | Unidentified manuscript fragments | Circa 1941 |

Accession 2014-M-060: Additional material, 1938-1941

0.5 linear feet (1 box)

Handwritten course notes of law courses taken by Bittker, with some Law School examinations (associated with the notes), and "canned briefs" of notes sold by law students.

b. 1, f. 1-13

Course notes

1938-1941

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.

Subjects

African Americans -- Civil rights
African Americans -- Legal status, laws, etc.
Compensation (Law) -- United States
Educators
Law teachers
Lawyers
Reparations for historical injustices
Restitution -- United States

Geographic Names

United States -- Claims

Names

Bittker, Boris I., 1916-2005

Corporate Bodies

Yale Law School
Yale University -- Faculty