

Guide to the Thomas Sewall Adams Papers

MS 31



compiled by staff of Manuscripts and Archives

February 1984

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Collection Overview

REPOSITORY: Manuscripts and Archives
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CALL NUMBER: MS 31

CREATOR: Adams, Thomas Sewall, 1873-1933

TITLE: Thomas Sewall Adams papers

DATES: 1900–1936

PHYSICAL DESCRIPTION: 11.67 linear feet (24 boxes)

LANGUAGE: English

SUMMARY: The papers, relating almost exclusively to matters of taxation, consist of material collected and written for a survey for the American Gas Association; material for a survey of the cement industry in the case United States v. Atlas Portland Cement Company, et al.; material concerning the Committee on Double Taxation of the International Chamber of Commerce and of the League of Nations; papers relating to the Wisconsin Tax Commission; papers relating to the President's Conference on Home Building and Home Ownership; and papers on state and federal tax problems. The papers contain no personal correspondence and are of interest mainly for specific subjects.

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

b. box
f. folder

Administrative Information

Immediate Source of Acquisition

Gift of the Estate of Thomas S. Adams, 1937.

Conditions Governing Access

The materials are open for research.

Conditions Governing Use

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Preferred Citation

Thomas Sewall Adams Papers (MS 31). Manuscripts and Archives, Yale University Library.

Processing Information

Initial processing was completed in 1984, and materials were physically reprocessed and rehoused in 2018. Folder titles were transcribed from the physical folders into the finding aid inventory in 2018.

Biographical / Historical

Thomas Sewall Adams was a professor of Political Economy at Yale University, advisor to the United States Treasury Department, and member of the fiscal committee, League of Nations.

Scope and Contents

The papers, relating almost exclusively to matters of taxation, consist of material collected and written for a survey for the American Gas Association; material for a survey of the cement industry in the case *U. S. vs. Atlas Portland Cement Company, et al.*; material concerning the Committee on Double Taxation of the International Chamber of Commerce and of the League of Nations; papers relating to the Wisconsin Tax Commission; papers relating to the President's Conference on Home Building and Home Ownership; and papers on state and federal tax problems. The papers contain no personal correspondence and are of interest mainly for specific subjects.

Arrangement

The materials are arranged alphabetically by subject.

Arrangement

Arranged under fourteen headings: Amendments to the revenue bill of 1918, Financial aspects of World War I, American Gas Association survey, Cement survey, International Chamber of Commerce, League of Nations, President's conference on home building and home ownership, United States v. Sugar Institute, Inc., Wisconsin Tax Commission, Miscellaneous papers on taxation, Notebooks, Notecard, Bibliography, and Oversize material.

Collection Contents

International Chamber of Commerce

Committee on Double Taxation Correspondence, reports, etc., 1921-1927, concerning the work of the Committee on Double Taxation, with special reference to the American section of this committee of which Thomas Sewall Adams was chairman. Included in the material are transcripts of discussions at international conferences of the Committee, and data on the Geneva Conference on Double Taxation, May 1926, sponsored by the League of Nations.

[See also: League of Nations: Committee on Double Taxation.](#)

b. 1, f. 1	Amendments pertaining to the income tax, arranged by sections	1916-1919
b. 1, f. 2	Amendments to Title V, transportation and insurance	1919
b. 1, f. 3	Amendments to Titles II, IV-VI, VIII-XIII	Circa 1918-1919
b. 1, f. 4	Amendments to Title XI, stamp tax	Circa 1918-1919
b. 1, f. 5	Amendments to Title IX, excise tax	Circa 1918-1919
b. 1, f. 6	Amendments to Title X, capital stock tax - insurance companies	1918
b. 1, f. 7	Amendments to Title III, war excess profits tax	1918-1920

League of Nations

Committee on Double Taxation and Tax Evasion. Typewritten and mimeographed reports, in French and English, 1923-1928, of the committee of experts on double taxation and tax evasion, of which Thomas Sewall Adams was the American representative. Included also are one folder of correspondence, 1922, 1927; a printed report by Sir Arthur Salter on the financial reconstruction of Austria and Hungary, undated and a printed report on double taxation, April. 5, 1923, by Professors, Einaudi, Seligman, and Sir Josiah Stamp.

b. 1, f. 8	Newspaper clippings on war debts, etc.	1931-1932
b. 1, f. 9	Tables on controlled commodity prices	1916-1918
b. 1, f. 10	"The fundamentals of war finance," probably by T. S. Adams, 1917 July (46 pages); "War and national savings, a study in the supply of capital," by David Friday, 1918 March (20 pages) English	1917, 1918

Amendments to the revenue bill of 1918

Proposed amendments, chiefly by Thomas Sewall Adams in his capacity as economic adviser to the United States Treasury.

Arranged by section or titles.

b. 1, f. 11	Plan for survey; drafts of survey reports	1912-1925
b. 1, f. 12	Questionnaires	1927
b. 2, f. 1	Adams' bibliography	Circa 1927
b. 2, f. 2	General correspondence	1926-1927, 1926-1927

b. 2, f. 3	Miscellaneous data	1912-1927
b. 2, f. 4	California	1926-1927
b. 2, f. 5	Connecticut	1926-1927
b. 2, f. 6-7	Illinois	1926-1927
b. 3, f. 1	Indiana	1926-1927
b. 3, f. 2	Iowa	1912-1927
b. 3, f. 3	Maryland	1912-1927
b. 3, f. 4	Massachusetts	1912-1927
b. 3, f. 5-6	Michigan	1912-1927
b. 3, f. 7	Minnesota	1912-1927
b. 3, f. 8	Missouri	1912-1927
b. 4, f. 1	New Jersey	1912-1927
b. 4, f. 2-3	New York	1912-1927
b. 4, f. 4	Pennsylvania	1912-1927
b. 4, f. 5	Rhode Island	1912-1927
b. 4, f. 6-7	Wisconsin	1912-1927
b. 5, f. 1	United Gas Improvement Company: subsidiaries in eleven states	1912-1927
b. 5, f. 2-3	Tabulation for the United States	1912-1927
Financial aspects of World War I		
b. 5, f. 4	Plan for assembling material for report; correspondence, 1922-1924	1922-1926
b. 5, f. 5-8	Correspondence	1925-1929
b. 5, f. 9-11	Portland cement industry, confidential form reports	1926-1928
b. 6, f. 1-10	Portland cement industry, confidential form reports	1926-1928
b. 7, f. 1	Papers on law case of <i>United States v. Atlas Portland Cement Company</i>	1922
b. 7, f. 2	Monthly cement bulletins of United States Department of Commerce	1924-1925
b. 7, f. 3	Data on industry in Belgium	1924-1925
b. 7, f. 4	Special report on imports of foreign cements into the United States, 1878-1924	1925
b. 7, f. 5	Final report of Adams to Cement Information Bureau; paper on trade associations	1927-1928, undated
b. 7, f. 6	Statistical data on Lehigh Portland Cement Company	1918-1927

b. 7, f. 7	Printed matter relevant to cement industry	1917-1927
b. 7, f. 8	Loose notes on cement production	1900-1928
<p>American Gas Association survey</p> <p>Letters and papers relating to a survey made by Thomas Sewall Adams for the American Gas Association to determine the tax burdens upon other classes of public utilities and upon industrial and commercial corporations. This material consists of correspondence, 1926-1927, mainly between H.W. Hartman, assistant manager of the Association, and Benjamin P. Whitaker, assistant to T.S. Adams in the survey, and of statistical data, dating at least as early as 1912, collected by Adams and his staff in 1926-1927. The "General Plan" filed in the first folder, indicated a geographical approach by states, and this plan has been followed in the arrangement of the papers. Material for many states was either not obtained or is not now in the papers, but it is extensive for California, Connecticut, Iowa, Illinois, Indiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, Pennsylvania, Rhode Island, and Wisconsin, with a great deal less for Florida, Georgia, Maine, Texas, and Virginia. This consists mainly of returned questionnaires and of balance sheets and statements of earnings, 1912, 1922-1925. The State by State data are tabulated on a national basis, according to industries, in a series of 29 charts filed under Tabulation for the United States. Mr. Adams' bibliography is recorded in two small bundles of notes stapled in cardboard covers (filed in box 2).</p>		
b. 8, f. 1-5	Correspondence and reports of the Committee on Double Taxation	1921-1927
b. 8A, f. 1	Correspondence and reports of the Committee on Double Taxation	1921-1927
b. 8A, f. 2	Copy of <i>The Record</i>	July 1922
b. 8A, f. 3	Oral report on French taxation	1925
<p>Cement survey</p> <p>Letters, government and private reports, pamphlets, and clippings dealing with a survey of the cement industry made by Thomas Sewall Adams for the years 1921-1928. Included are papers concerning the case of the <i>United States v. Atlas Portland Cement Company, et. al.</i>, 1923-1925 in which Adams was a leading witness for the defense; production costs, prices, import charges, etc. 1925-1926, in the cement industry of Belgium; bulletins of the Cement Information Bureau and of the Federal Trade Commission; Department of Commerce bulletins on the cement industry in Belgium, Denmark, England, Germany and Italy; special report on the importation of cements into the United States; income tax returns, 1922-1928, for the following cement companies: Hercules, North American, Glen Falls Portland, Vulcanite Portland, Florida Portland, Signal Mountain Portland, Hermitage Portland, Alpha Portland, Atlas Portland, Southern States Portland, Giant Portland, Pennsylvania-Dixie, International, and Copley.</p>		
b. 9, f. 1	Correspondence	1922, 1927
b. 10, f. 1-8	Reports on double taxation	1927
b. 9, f. 2	Printed <i>Report on Double Taxation</i> submitted to the financial committee by various professors	1923
b. 9, f. 3-8	Reports on double taxation	1923-1927
b. 11, f. 1-2	Reports on double taxation	1928, undated

b. 11, f. 3	Printed report by Sir Arthur Slater, "The Financial Reconstruction of Austria and Hungary"	
	<p>President's conference on home building and home ownership</p> <p>Letters and papers, 1931-1932, relating to activities of the Committee on taxation, of which Thomas Sewall Adams was chairman. Included are correspondence, 1931-1932; preliminary data; minutes of committee meetings, reports, etc., 1931; and papers by the following: Philip H. Cornick, Harley L. Lutz, Ruth Gillette Hutchinson, Marion K. Mckay, Mabel Newcomer, A.W. Shelton, Herbert D. Simpson, and Rolland A. Vandegrift.</p>	
b. 11, f. 4	Preliminary data, minutes, and various reports	1931
b. 11, f. 5-6	Reports and minutes of meeting of committee on taxation	1931
b. 11, f. 7	Miscellaneous papers	
b. 11, f. 8-14	Papers by various persons	1931
b. 12, f. 1-7	Correspondence	1931-1932
	<p><i>United States v. The Sugar Institute, Inc.</i></p> <p>Papers, 1932, concerning the case of U.S. vs. Sugar Institute, including the defense statement, testimony of Thomas Sewall Adams, Evan T. Fisher, and Martin E. Goetzinger; also includes data assembled for the defense.</p>	
b. 12, f. 8	General questions and suggestions by Adams; statistical data	1911-1931
b. 12, f. 9	Survey of profits of companies selling food products, sugar producing and refining, tobacco and tobacco products	1925-1931
b. 12, f. 10	Statements of capital employed and profits earned by various refining companies	1925-1931
b. 12, f. 11	Reports on freight absorptions in the sugar refining industry	1926-1932
b. 13, f. 1	Tables, graphs, and statistical data	Circa 1925-1936
b. 13, f. 2	Defense statement from trial; two pamphlets dealing with information presented at trial	Circa 1932-1936
b. 13, f. 3-5	Testimony of T. S. Adams, E. T. Fisher, M. E. Goetzinger	Circa 1932-1936
	<p>Wisconsin Tax Commission</p> <p>Letters and papers dealing with the activities of the Wisconsin Tax Commission, 1905-1927; during part of this time, Thomas Sewall Adams was expert adviser to the Commission.</p> <p>Included are assessment studies, 1905-1907; railroad revenues and expenses, 1913-1915, with a paper by James E. Allison on "The depreciation problem in valuation for rate-making"; audit report of the State Tax Commission on the Palmolive Company (subsidiary of Palmolive-Peet Corporation), 1920-1926; and a memorandum on Wisconsin taxes by a member of the Company, 1928. Also includes, papers and letters of the committee on taxation of mine and mineral lands, 1913.</p>	
b. 13, f. 6	Wisconsin Income Tax Act, 1923; two loose pages from <i>The Corporation Journal</i>	1923

b. 13, f. 7	Assessment studies	1905-1907
b. 14, f. 1	Railroad revenues	1911-1915
b. 14, f. 2	Correspondence and audit report on Palmolive-Peet Corp.	1920-1927
b. 14, f. 3	Paper by A. E. Holcomb, "The constitutionality of a state income tax"	1927
b. 14, f. 4	Paper by James E. Allison, "The depreciation problem in valuation for rate-making"	1914

Miscellaneous papers on taxation 1900-1933

Most of these papers concern federal and state fiscal and revenue problems. There is a whole series of correspondence and printed material on federal tax reform, 1918-1928. This includes an interpretation of the 1918 revenue bill, a memorandum on reserves (1919), a questionnaire on federal taxation (1919) and a paper by T.C. Jen on *Double Taxation* (1924).

Material on transportation taxes includes papers dealing with railway and auto taxation, 1909-1924, and several letters and memoranda on highway transportation, 1924.

The problem of state tax commissions appears in the years 1906 and 1916 and there is included here a *Summarication of Reports of Tax Commissioners of the Several States. 1906.*

There is correspondence covering two cases which were prosecuted by the United States Board of Tax Appeals in 1930 and much material on the National Tax Association during the whole period. A paper on *Pyramiding* by Meyer Rothschild, (19 December 1932) was sponsored by this Association. During the years 1912-1916, there was an investigation by a committee of the Association into methods of determining the proportions of interstate properties assignable to each of the several states. This correspondence includes letters to the Wisconsin Committee from several railroads, disclosing the methods of allocation of operating revenues and expenses.

In 1927 Adams spent considerable time investigating inheritance and estate taxes. In the correspondence for this year are digests of state laws on the subject and a proposal by Adams for modification of the federal estate tax.

There is much data on mine taxation, 1907-1926. This includes reports of the mine taxation committees in Minnesota, Arizona, Michigan and Wisconsin, 1920-1921, and material on a meeting of the Mining and Metallurgical Society of America, 24 March 1921.

A considerable number of papers deal with assessment studies. One done in Wisconsin in 1907 contains data on real estate values and assessments of Chicago, Saint Paul, Minneapolis. This is also material on municipal taxation in Winnepeg, Canada, 1921-1924.

Material on forest taxation includes joint reports by E.S. Allen and Fred R. Fairchild, 1913 on *Immature Forests, Proposed Plan for Taxing Virgin Timber*, and *Outline of a Plan of Forest Taxation for New England.*

A large part of this grouping consists of papers on various aspects of taxation by students and associates of Adams. These include: *The Alcabala in Spain*, by Professor Norman S. Buck, 1920; *The Root of Monopoly is Plain Selfishness*, by Professor F.A. Fetter, 1925; *The Failure of the Income Tax*, by George E. Holmes, 1926; *The Development of Franchise Taxation*, by Julius O. Roehl, 1906; *The French Tax System* by Professor Germain Martin, May 1925; *Taxation of Life Insurance Companies* and *Taxation of Life Insurance Companies with Special*

Reference to Wisconsin, by A.T. Twesme, 1908; *The Plan of Utility vs. the Somers System of Taxation*, by Napoleon Wagner, 1915; and *The Japanese Income Tax*, by Y. Yashida, 1908.

b. 14, f. 5-10	1900-1910	1900-1910
b. 14, f. 11	1911-1912	1911-1912
b. 15, f. 1-10	1913-1919	1913-1919
b. 16, f. 1-11	1920-1923	1920-1923
b. 17, f. 1-4	1924-1925	1924-1925
b. 18, f. 1-10	1925-1927	1925-1927
b. 19, f. 1-8	1927-1931	1927-1931
b. 20, f. 1-6	1932-1933, undated	1932-1933, undated
Oversize material		
Cement survey		
b. 23, f. 1	Lehigh Portland Cement Company subsidiary company corporation income tax returns	1922-1928
b. 23, f. 2-3	Lehigh Portland Cement Company and subsidiary companies corporation income and profits tax returns	1922-1928
b. 23, f. 4	Lehigh Portland Cement Company statement of earnings, total assets charts, profit and loss statement; Belgian mill ocean freight price charts	1922-1928
b. 23, f. 5	Supplementary statistical tables, payroll data	1922-1928, undated
b. 23, f. 6	Articles on cement; "Portland Cement Plants of the United States" map; cement plant shipment statistics	1922-1923, 1928, undated
b. 23, f. 7	Article, "Wage Earners Participate in National Prosperity"	Circa 1929
b. 23, f. 8	Charts containing taxation data on the United States as a whole	1915
b. 23, f. 9	"Comparative condensed tables" for railroads and utilities English	1921-1924
Notebooks		
b. 20, f. 7	Property tax assessment notebook The notebook contains limited writing.	
Notecards		
b. 20, f. 8-9	Notes on trade practices, federal income, tax, etc.	
b. 21, f. 1-2	Notes on trade practices, federal income, tax, etc.	1922, undated
Bibliography		

b. 22 Single bibliography arranged on file cards.

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

Business
Cement industries
Economics
Economists
Educators
Gas industry
Law
Sugar laws and legislation
Taxation -- Law and legislation -- United States

Names

Adams, Thomas Sewall, 1873-1933

Corporate Body

Yale University -- Faculty