

Bernard, André

Taxation..... inheritances [Europe Countries]  
Wash 1925

Cooper, George

A Voluntary Tax? New Per-  
spective on Long Postulated State  
Tax Avoidance. Washington,  
The Brookings Institution, 1979

Koss

Das Erbrecht in weltgeschichtlicher  
Entwicklung Berlin 1824-5.

I should have some general statements to make about it

(Topical Sources) Inheritance Laws -

Harrington, Michael

"Why We Need Socialism in America."

Dissent, 1970

(Essay; forthcoming book, Socialism: Past, Present and Future.)

Deals with "effective inheritance taxes", p. 31ff.

notes

Kamenka, E. & R. S. Keale, eds.

Feudalism, Capitalism, and Beyond. N.Y. St. Martin's Press  
1975-6.

Inheritance of trusts. Journal of  
Herrmann, Jan '84,

✓ Pellerin, Pierre & Jean

16° F. Pièce 326

De quelques notions de droit fiscal américain,  
conséquences et variations par les droits de mutation  
après décès. P. 1965

a 16° pamphlet of 30 pages, of trivial use

IaU HJ5801  
R5413

Rignano, Eugenio (1870-1930)

Social Significance of the Inheritance  
Tax, trans. by W. J. Schultz.

N. Y., 1924.

(LC: HJ5801 R.65. 128 p. 20 cm. This is  
American ed. of "Social Significance of  
Death Duties...")

"It was deemed wise, with consent of the  
author, to alter the 2nd pt. of the work and  
make it fit American conditions."

IaU 336.24  
R57 SS

Rignano, Eugenio

The Social Significance of Death  
Duties Adapted from Dr. Shultz's trans.  
from the Italian of Eugenio Rignano, by  
Josiah Stamp...

London, 1925

(LC: HJ5801 R65; 167 p., 19 cm. This has  
an appendix on the Brit. Nat. debt).

Zerox

*Shultz, William J.*

*British King  
(189)*

*The Taxation of  
Inheritance.*

*N.Y. 1926*

*File  
1) Cards on laws.*

*2) Theory →*

(Topical Sources) Inheritance Laws -

Schultz, Wm J.

"Death Tax Exemptions," in  
Tax Exemptions, ed by Tax Institute  
of America (NY, 1939), 107-120

Probably little here not in his book - not  
read.

Seligman, E.

Studies in Public Finance NY 1925

(Same as his Essais sur le impôt trad from (914 2006?)  
Main source for Khalaf

Simon, Leon G.

356.29  
5592

Inheritance Taxation. NY. 1925

Best of luck

Simons, Henry C.

.. NY 7600  
5475  
W40UG

Personal Income Taxation

Chicago, P. Press, 1938,

Sussman, Marvin B. KF0142  
S9

The family & inheritance.

(Sussman, Cates, Smith,  
Clauson)

N.Y., 1970

Inherit. & Succ. - Ohio

Szirmai, Z (ed.)

80F 46749 (5)

The Law of Inheritance in Eastern Europe  
and in the People's Republic of China. Leyden;  
A.W. Sytkoff, 1961

Scanned 4-7-75

Very useful summary of all the European & China communist  
succession rules as of 1961

Tait, alan A.

T28  
R29

The Taxation of Personal Wealth

Urbana : U. Ill Press, 1967.

Fundamental - 6/15/77 ordered copy

Thieme, H

Das Naturrecht und die Europäische  
Privatecht. Basel 1954

Wedgwood, Josiah

HB715  
W43

The Economics of Inheritance

London, George Routledge  
1929

a socialist criticism -  
see pp. 76-79 where W.  
argues that Civil Code  
not effective in equalizing  
inheritance