THE UNCONSTITUTIONAL CHARACTER AND THE ILLEGAL ADMINISTRATION OF THE INCOME TAX LAW

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Trieste

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AND

THE ILLEGAL ADMINISTRATION

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THE INCOME TAX LAW

DEMONSTRATED

BY

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HISTORY OF THE SHERMAN LAW.

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PREFACE.

My first pamphlet on the income tax law was published in October, 1913, and has gone into extensive use throughout the United States. Its character is indicated by its title "The Income Tax Law, of the United States of America, Analyzed and Clarified." It contains no detailed criticism of the statute, except in incidentally specifying a few of its errors and ambiguities, without elaborating upon any of them. When it was published, the administration of the statute had not begun, and therefore could not be made a subject of discussion. During the fifteen weeks which have passed since then, no error of translation has been made known to me as occurring in that pamphlet; and it will probably always be regarded as being, what it purports to be.

This second pamphlet has resulted from the application to the provisions of the statute, of the relevant provisions of the Constitution of the United States; and from the application to the administration of the statute, of the provisions of the statute itself, and of some of those principles of ethics and equity, which all good men regard as a proper system of moral law. The writing of every unquoted sentence in this pamphlet, was done with the utmost care to state with accuracy, everything stated therein; and with a constant sense of responsibility to the public, and to "that infinite and eternal energy, from which all things proceed."

ALBERT H. WALKER.

Park Row Building,
Manhattan, New York,
February 4, 1914.

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