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Johnnie M. Walters
(1919-2014)
Papers, 1918 - 2003

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Biographical Note:

In 1971, embattled President Richard M. Nixon sought to use the Internal Revenue Service as a weapon to investigate and punish his “enemies.” Tapes of White House conversations reveal Nixon wanted as Commissioner “a ruthless son-of-a-bitch, that he will do what he is told, that every income tax return I want to see I see, that he will go after our enemies and not go after our friends.” Attorney General John Mitchell recommended one of his assistants, a specialist in tax law, Johnnie McKeiver Walters for the key post.

Walters was confirmed as Commissioner of Internal Revenue in August of 1971 and served until 1973. Apparently, neither Nixon nor Mitchell ever spoke with Walters to ensure he would aid them as they desired. In fact, Walters was “shocked” when Nixon aid John Dean presented him with an “enemies list,” and he refused to politicize the IRS as Nixon wanted. When presidential domestic advisor John D. Ehrlichman confronted Walters about his “foot-dragging tactics” in regard to ordered audits, Walters told Secretary of the Treasury George P. Schultz that he could “...have my job anytime he wanted it.” In an administration largely remembered for its abuse of power, Walters stands apart for his steadfast performance under pressure.

A native of Hartsville, South Carolina, Walters was born to Tommie Ellis and Lizzie Grantham Walters on December 20, 1919. He was educated in the Hartsville public schools and received his A.B. degree from Furman University in 1942. He earned an LL.B. degree in 1948 from the University of Michigan, where he also met and married his wife, Donna Hall. They have four children, Donna (Dee Dee), Hilton, Lizbeth (Betsy), and John Roy (J.R.).

During World War II, Walters served in the U.S. Army Air Force as a navigator, flew fifty bombing missions out of Southern Italy, and was a recipient of the Air Medal with Clusters, Purple Heart, and Distinguished Flying Cross. Walters served in the Air Force Reserves from 1945 until 1955.

Walters began his legal career with the Chief Counsel’s Office of the Internal Revenue Service in Washington, D.C., in 1949. In 1953, he moved to the private sector, taking a job in New York City in the Tax Division of Texaco’s Legal Department.

In 1961 Walters moved to Greenville to become a founding partner of the law firm of Geer, Walters & Demo, where he remained until 1969 when he was appointed Assistant Attorney General in the Tax Division of the United States Department of Justice. In this role, he was deeply concerned with civil unrest and headed one of five Civil Disturbance Teams, often being deployed across the country to cities where incidents of civil unrest were anticipated. As Assistant Attorney General, Walters was also actively involved in the nomination processes of several Supreme Court and District Court judges.





As Commissioner of the IRS, Walters worked to emphasize fast, orderly, and efficient service. Beyond his role in the Watergate investigations, Walters may be best remembered as a vocal advocate for reform of the voluntary tax system into a more taxpayer friendly system. He received attention from the media for his efforts to simplify and clarify tax forms, for his reintroduction of the 1040A form, and for his pledge to crack down on corporate tax fraud.

Later, as a member of the Tax Division in the Washington-based legal firm Hunton, Williams, Gay & Gibson (often referred to as Hunton & Williams), he was involved in various lobbying activities and important legal cases. For example, Walters worked with other Washington law firms to contest a tax on D.C. based professional offices, and also argued for an end to the government employee pay freeze of March 1974 as a key part of the *McCorkle v. U.S.* suit. As a tax attorney, Walters was an active member of the American Bar Association, and he promoted specialization in the legal profession as well as reform of the tax system.

Leaving Hunton & Williams in 1979, he returned to Greenville, where he worked as a partner with the firm of Leatherwood, Walker, Todd & Mann until 1996. He left to become Executive Vice President and General Counsel with Colonial Trust Company of Greenville, an investment management firm providing administrative and custodial service to individual investors.

Scope and Content Note:

The Johnnie M. Walters Papers span Walters' life and career from 1935 until 2003, particularly the years between 1969 and 1978. The collection has been organized in the following series: General; Public Papers; Personal Papers; Speeches; Clippings; and Photographs; and largely consists of correspondence.

General Papers contain chronologically arranged correspondence and other documents from 1946 to 2003. The correspondence relates to politics, Walters' opinions about possible improvements to the tax system, and other aspects of his family, life, and career.

Public Papers include materials relating to Walters' service as a government official, including his appointments to the offices of Assistant Attorney General and Commissioner of Internal Revenue, and his role in the Watergate investigations. Public papers are divided in sub-series according to offices Walters held.

Walters' correspondence as Assistant Attorney General reflects his active involvement in reforming the federal tax system and his work on other issues such as tax fraud and sentencing standards in criminal tax cases. Walters' work on several Civil Disturbance Teams is revealed in detailed accounts of missions in which he took part. The teams were formed of Justice Department representatives and sent to areas where a civil disturbance such as a demonstration or riot was expected. Correspondence relating to the nominations and appointments of judges also reflects Walters' work with non-taxation issues. The bulk of this correspondence relates to Walters' efforts on behalf of the failed nominations of Clement F. Haynsworth, Jr. to the U.S. Supreme Court. Also included are letters regarding the nominations of other judges, such as Lewis Powell and William Rehnquist to the Supreme Court, as well as nominations of district court judges in Georgia, Alabama, and South Carolina. Much of the nomination-related correspondence concerns garnering support for Republican nominees. Included is a December 1969 letter from Spiro Agnew commenting on bias in the media.

Papers from Walters' employment with the IRS include materials from his work with the Chief Counsel's Office between 1949 and 1955. Papers from his service as Commissioner of Internal Revenue are focused on the reorganization of the IRS to be more efficient and taxpayer friendly. Walters' drive to make tax service efficient is apparent in handwritten notes about suggested reorganization of the IRS, in correspondence



AAG Walters with U.S. Attorney General John Mitchell

reflecting Walters' reforms, as well as by a copy of a 1040A tax form from 1972, reintroduced by the IRS under Walters and featuring his "letter" to the taxpayer. His attention to taxpayer concerns can be seen in his correspondence with Vivien Kellems regarding her campaign against unfair taxation of single people. The operation of Walters' administration is also represented by papers regarding the resignation of Deputy Commissioner William Loeb. A Democrat, Loeb's appointment by Walters proved unpopular with the Nixon Administration. Also, Walters' two resignations from 1972 and 1973 reveal an interesting aspect of the Nixon Administration. In 1972 all Nixon appointees were asked to tender their resignations, a request which Walters complied with, issuing a second resignation several months later. Commissioner's Advisory Group correspondence and materials from 1973 to 2001 illustrate Walters' continuing interest in

the affairs of the IRS. The Advisory Group was formed of past Commissioners of Internal Revenue to discuss IRS issues and problems and to suggest improvements and solutions.

Watergate investigation files include documents relating Walters' preparation of his statement before the Joint Committee on Internal Revenue Investigations. Walters' handwritten notes from the Committee's proceedings provide insight into Walters' very public role in the investigation of the politicization of the IRS. Other items of note include correspondence about the release of the Nixon Oval Office tapes in 1991 and 1996 and transcripts of conversations discussing Walters and the IRS.

Personal Papers consist of correspondence and other papers arranged in sub-series that document Walters' education, service in the military, early career struggles, successful legal practice and relationships with public figures.

Education is comprised of material from Walters' high school and undergraduate studies. Yearbooks and papers reflect his active involvement in student activities and his reputation for responsibility. His early interest in aviation is represented



by a *Student Logbook* from flying lessons Walters completed while working his way through college at Furman University. His continuing involvement with Furman is demonstrated by the Honorary Doctor of Laws degree presented to him in 1973 and correspondence suggesting Walters as a candidate for President of the University. Records of his legal studies at the University of Michigan Law School also are present.

Military Service, 1942-1945, contains a wealth of information relating to Walters' service in the Army Air Force Reserves during and after World War II. Notably, papers include navigator's logs from bombing raids within Nazi controlled Europe on which Walters acted as navigator. The logs include a record of the mission on which Walters was wounded by flak, earning him the Purple Heart. Walters' handwritten war diary covers three months of his 1944 service in Italy. The Photograph series contains numerous images of Walters' military service.

Legal papers are arranged by the different legal firms for which Walters worked. Legal association papers and correspondence from various groups Walters participated in evince his career-long efforts to improve the tax system and the legal profession. Walters' applications to the New York and South Carolina State Bars, and papers relating to his admission to the Supreme Court are present. Published documentation of the legal suit *Darlington-Hartsville Coca-Cola Bottling Co. v. U.S.* provides an example of Walters' work with taxation issues while with Greer, Walters, and Demo in the 1960s. A continued interest in and emphasis on tax reform is apparent in papers relating to case work, legislation, and lobbying created by Walters while

with Hunton, Williams, Gay & Gibson. Walters' view of the need for increased legal specialization and standardization within the legal profession appears in letters relating to his work on various American Bar Association committees.

The Persons sub-series consists of files created by Walters relating to public figures with whom Walters maintained a personal relationship, often as an advisor, friend, or confidant. Included are files on John B. Connally, Judge Clement F. Haynsworth, Jr., and South Carolina Governor Carroll Campbell.

Writings include articles authored by Walters for law journals and other publications.



Speeches consist of speeches written or given by Walters between 1960 and 1994 on subjects ranging from tax legislation to World War II. As both a tax lawyer and a prominent tax official, Walters often was asked to speak about changes to the tax code and pending legislation. Some speeches delivered as Commissioner of Internal Revenue attracted media attention, particularly those addressing corporate tax fraud issues and

advocating simplification of tax forms. Notable is Walters' May 1973 speech before a Joint Session of the South Carolina General Assembly. A speech index created by Walters is included. Speeches by Donna Hall Walters are present and relate to such topics as the functions of the IRS and a brief history of the Spanish Basques. Several of Donna Hall Walters' speeches were prepared for presentation to the Thursday Club of Greenville.

Clippings are arranged chronologically, 1943-1999. Articles from 1943 to 1945 refer to Walters' military service and include accounts of his injury while in Italy. A majority of the clippings dating from 1973 through 1975 relate to Watergate and investigations into the possibility of a politicized IRS. Included are articles about the testimony of John Dean, the "enemies list," possible IRS investigations of Lawrence F. O'Brien, and questions about President Richard Nixon's tax returns. Articles after 1975 relate to honors awarded Walters, his continuing interest in national tax matters, and the release of additional hours of the Nixon tapes in 1991 and 1996.

Photographs are topically arranged and include the following sub-series: Education; Military Service; Dignitaries; Portraits of Walters; Department of Justice, Assistant Attorney General, Tax Division; and IRS Commissioner. Many of the photographs are from Walters' service in the Army Air Force. Notable are public relations photographs of Tonopah Army Air Field in Tonopah, Nevada, where Walters was stationed from 1944 to 1945. Also of note are

photographs of Walters speaking at various events, being sworn in, and greeting guests with Donna Hall Walters at an IRS function. The Dignitaries folder includes members of the South Carolina congressional delegation, Vice-President Dan Quayle, and one photograph of President Dwight D. Eisenhower in 1955. Other notables – Secretary George P. Shultz, Arkansas Governor Dale Bumpers, Bob Hope, and Bishop Fulton Sheen – are listed with the folders in which they are located.

One folder of ephemera contains invitations and Christmas cards received by the Walters family from presidents and other notable figures, and items relating to his service with the military and IRS.



Johnnie M. and Donna Walters

Collection Inventory

General:

Box 1

1946-1958
1963-1969
1970
1971
1972
1973
1974
1975
1976
1977
1978-1980
1982-1989
1991-2003, n.d.

Public:

Judges, Nominations and Appointments:

1969-1970
1971-1987

South Carolina Public Service Authority, 2000

Tax Code Reform:

General:

1963-1973
1974-1978

Commission on Critical Choices, 1974

Statement at Joint Hearing before Senate Committee on Finance Subcommittees, 1984

Testimony before the Senate Finance Committee on the Emergency Energy Bill

U.S. Department of Justice, Assistant Attorney General:

General:

1969:
 Jan.–Mar.
 Apr.–Dec.

1970
1971

100th Anniversary Celebration, 1970

Annual Report of the Attorney General:

1969
1970

Civil Disturbance Teams:

General:

1969-1970
1971

Brock Report on Campus Unrest, 1969

North Dakota, 1970

Oregon, 1970

Utah, 1971

Congratulations

Nomination Hearing, Senate Committee on the Judiciary, 1969

Tax Division:

50th Anniversary, 1984
United States Attorney's Guide, 1970
Tax Fraud, Course Materials
United States v. Hilton Hotels Corporation, 1965-1970

White House Correspondence, 1969-1970

U.S. Internal Revenue Service:

Box 2

Chief Counsel's Office, 1948-1954:

The Internal Revenue Service, Its Reorganization and Administration, 1955

Nomination Hearing, Senate Committee on Finance, 1953

Report to the Joint Committee on Internal Revenue Taxation, 1948, 1953

Commissioner:

General:

1971

1972:

Jan.-Aug.

Oct.-Dec.

1973

1974

Commissioner's Advisory Group:

General

Materials

Congratulations:

1971:

Apr.-Jul.

Aug.

Sept.-Nov.

Deputy Commissioner William Loeb, 1971-1976

Interviews:

Clark, Deena, "A Moment with Johnnie Walters", 1972, Mar. 5

Harless, Raymond J., 1979, Spring

Kellems, Vivien, [tax on singles]

Montoya "Taxpayer Hearings", Senator Joseph Montoya, 1973

Nomination, 1971

Organizational Notes, 1971 - 1972

Resignations, 1972-1973

Sentencing in Tax Court Cases

Supreme Court Cases:

University v. John B. Connally and Johnnie M. Walters, 1972

William French Smith, et. al v. The Black Panther Party et. al, 1981

Woodward v. Commissioner of Internal Revenue, 1970

Tax Form 1040A, 1972

White House Social Correspondence, 1972

Watergate Investigations:

General:

1973

1974

1975

Grand Jury Investigations, 1974

House Committee on Ways and Means, *Internal Revenue Service Intelligence Operations*, 1975

House Judiciary Committee, 1974:

Affidavits and Interviews (Walters)

Statement, Representative James R. Mann

Interview, CBS Morning News, 1973, Dec. 19

Joint Committee on Internal Revenue Taxation Investigations:

Investigation into Certain Charges of the Use of the IRS for Political Purposes, 1973

Investigation of the Special Service Staff of the IRS, 1975

Statement, Walters, 1973

Nixon Oval Office Tapes:
Release, 1991, 1997
Transcript, Conversation of 1971, May 31
Notes
Special Prosecution Force Investigations
Testimony of John Dean, 1973

Personal:

Box 3

Biographical Information
Education:
Hartsville High School:
General, 1935-1938
The Retrospect [yearbook], 1938
Higher:
Furman University:
General
Bonhomie [yearbook], 1942
Honorary Doctor of Laws, 1973:
General
Diploma
Lawton Scholarship, 1938-1942
University of Michigan Law School, 1948
Student Pilot Logbook, Pilot's License, 1940-1941
Legal:
Associations:
General
Professional Standards
Specialization
Career:
General
Greer, Walters and Demo, 1961-1963:
General
Darlington-Hartsville Coca-Cola Bottling Co. v. U.S., 1968:
Court of Appeals
Supreme Court, Petition
Hunton, Williams, Gay, and Gibson:
General:
1973
1974
1975
1976
1977
1978-1979
Black Lung Benefits Legislation, 1977-1978
Byrnes Foundation, 1977-1978
Colonial Williamsburg Foundation, 1973-1978
District of Columbia Tax on Professionals, 1975-1978
Domestic International Sales Corporation (DISC):
1974-1975
1976-1978
Employee Status Legislation, 1978
Ethyl Corporation, 1975
McCorkle v. U.S. [government employee pay]:
1975
1976-1977
Public Service Co. v. U.S., 1976

Robert E. Lee Memorial Association, Inc., 1976-1977

Virginia Electric and Power Company (VEPCO):

1973

1974

1975-1976

1978

Leatherwood, Walker, Todd & Mann, 1979

Michigan State Bar Admission, 1948

New York State Bar Admission, 1954-1956

South Carolina State Bar Admission, 1961

Supreme Court Admission, 1961-1962

Membership:

Boards, Clubs and Societies

Republican Party, Greenville County Convention, 2003

Military Service:

General

Air Force Reserves, 1949-1955

Walters, Tommie, Honorable Discharge, World War I

World War II:

Appointments, Commendations, and Honorable Discharge

Correspondence, 1942-1944, n.d.

Notes [written after the war]

Publications:

450th Bombardment Group (H), 1945

A Camera Trip through H.A.G.S., Harlingen Army Gunnery School, 1943

Army Air Force Navigation School, Hondo, Texas, 1943

Service Records:

General:

1942-1943

1944

1945

Flight Navigation Records, 1943-1945

Navigator's Log, Italy, 1943-1944

War Diary:

Handwritten, 1944, Jan.-Apr.

History of the 721st Squadron Ground Echelon, 1944

Persons:

Campbell, Carroll

Connally, John B.

Haynsworth, Clement F., Jr. [see Nominations and Appointments]

Kleindienst, Richard

Thompson, Jim

Writings, 1963-1992

Speeches: [see *Speech Appendix, pg. 14, for detailed list*]

c. 1960-1968

1969:

Jan.-Jun.

Jul.-Dec.

1970:

Jan.-Jun.

Jul.-Dec.

1971:

Jan.-Jun.

Jul.-Dec., n.d.

1972:

Box 4

Jan.-Apr.
May-Aug.
Sept.-Dec.

1973:

General:

Jan.-Feb.
Mar.-Apr.

Remarks before a Joint Session of the South Carolina General Assembly, May 9

1974

1975

1978-1979

1980:

General

The Supreme Court, Feb. 27
Our Federal Tax System, Oct. 28

1981

1982

1983

1985

1986

1987, Internal Revenue Service 125th Anniversary Luncheon

1992-1994

1998-2003

Speech Index, 1969-1976

Walters, Donna, 1980, 1982, 1987

Clippings:

Box 5

1943 -1945

1948-1968

1969-1970

1971:

Jan.-Jul.
Aug.-Dec.

1972:

Jan.-Feb.
Mar.-May
Jun.-Dec.

1973:

Jan.-Jun.
Jul.-Dec.

1974:

Jan.-Apr.
May-Jul.
Aug.-Dec.

1975-1991

1992-2003, n.d.

Photographs:

Box 6

General

Education [includes 1982 Furman reunion]

Family

Leatherwood, Walker, Todd and Mann [group photo], Nov. 1988

Military Service:

General

Persons:

General

Unidentified, n.d.

Tonopah Army Air Field, Nevada, 1944-1945

Persons, Dignitaries

Portraits

U.S. Department of Justice, Assistant Attorney General, Tax Division:

General, 1969-1971

50th Anniversary, 1984

Persons, Hoover, J. Edgar

Reunion of Past Attorneys General, 1992

U.S. Internal Revenue Service, Commissioner:

General

Award Ceremonies:

General

Archie, William R., 30-Years' Service, Nov. 1971

Unidentified, Jan. 22, 1973

Walters, Johnnie M., Alexander Hamilton Award, Apr. 1973

Events:

General

Christmas Party, 1972

ESP, Phase II, IRS takes over Information and Compliance functions, Nov. 12, 1972

Florida Institute of Certified Public Accountants, Feb. 26, 1973

Girls' Nation Commissioner for a Day

Leaving Office Reception, 1973:

General (2)

Walters and George P. Shultz [Secretary of the Treasury]

Walters and Staff

Reception, Regional Commissioners, Aug. 25, 1971

Reception, Tax Executives Institute, Feb. 12, 1973 [with Bishop Fulton Sheen]

Retirement of Deputy Director William Loeb, March 1972

Southern States Conference of Certified Public Accountants [with Arkansas Governor Dale Bumpers]

Staff Party for JMW, Aug. 5, 1972

Swearing-in Ceremonies:

General

Miscellaneous persons, May 29, 1973

Walters, Johnnie M., Aug. 6, 1971

White House Press Photographers' Dinner, Apr. 1972 [with Bob Hope]

Staff, c. 1972

Visits, Internal Revenue Service Centers:

Arizona, Phoenix I.R.S. Officials, Jan. 10, 1973 [playing tennis]

Arkansas, Enterprises for the Blind, June 13, 1972

California:

Fresno Service Center Dedication, March 28, 1972

Los Angeles District Offices, March 26-28, 1972

Massachusetts, Boston District Offices, March 14, 1973

New Jersey, Newark District Offices, Feb. 1973

New York, New York City District Offices, Feb. 2, 1973

North Atlantic Regional Offices, Sept. 1972

Utah, Ogden Service Center, March 1972

Speech Appendix

c. 1962, "Our Future in Federal Taxes"

1963:

Feb. 15 "Our Changing Tax Structure and Practice", delivered to Greenville Optimist Club

Aug. 25 "Getting to know Our ADP's", delivered over WFBC

1964, Mar 5, "Recent Developments in Tax Field"

1965, Feb. 9, "Tax Changes Now and in the Future", Greenville, SC Rotary Club

1966, Feb. 21, "Some Current Developments and Thoughts on Taxes", Greenville, SC Dental Assoc.

1968, Apr. 8, "Taxes and the Professional Engineer", Piedmont, SC Chapter, Professional Engineers Society

1969:

Mar. 14 "The Earl F. Nelson Lecture", University of Missouri Law School, Columbia, MO

May 25 "Section X of Taxation", unknown location

Jun. 6 "Justice Department Tax Policies", Practising Law Institute, New York, NY

Jun. 23 "Significant Developments and Policies in Federal Taxes", National Association of Tax Administrators, San Antonio, TX

Jun. 24 "Talk Before the Conference for Business Executives on Federal Government Operations", Brookings Institute, Washington, D.C.

Jul. 31 "Address to United States Attorneys Conference", US Atty. General, Washington D.C.

Sep. 29 "Address to Charlotte Executive Program Club of the Univ. of NC", Charlotte, NC.

Oct. 2 "Address Before the Thirteenth Forum of University of Puget Sound", Tacoma, WA.

Oct. 28 "Criminal Procedure, 1969", University of Maryland Law School, Baltimore, MD.

Nov. 13 "Address before the Tax-Short School", Clemson University, Clemson, SC.

Nov. 21 "Address to Annual Federal Tax Clinic and Alabama State Bar", Univ. of Alabama, Tuscaloosa, AL

Dec 2 "Address to Rhode Island Society of CPA's", Cranston, RI.

1970:

Jan. 20 "Address before the National Association of Accountants", Baltimore, MD.

Mar. 9 "Address before the Midyear Conference of Tax Executives", Washington, D.C.

Apr. 23 "Address to First Graduating Class, Arizona State University Law School", Tempe, AZ.

Jun. 9 "Address before the Conference for Business Executives", The Brookings Institute, Washington DC

Jun. 10 "Address to the Attorney General's Staff". Washington, D.C.

Jun. 26 "Role of the Department of Justice in Federal Tax Administration", College of William and Mary, Williamsburg, VA

Jul. 29 "Address on the Retirement of Lee A. Jackson", location unknown

1971:

Feb. 2 "Tax Returns and Disclosure", JMW Western Regional Meeting, Phoenix, Arizona

Mar. 3 "Sentencing the Tax Offender", New Federal Judges Seminar, Washington, D.C.

Mar. 29 "IRS and Tax Return Policy", US Attorney's Eastern Regional Meeting, New York, NY

Apr. 8 "Responsibilities under Our Tax System", USC Law School, Columbia, SC

May 1 "Remarks before the Federal Tax Institute of New England", Boston, MA

May 3 "The Role of the Department of Justice in Tax Litigation", USC Law Review, Columbia, SC

May 8 "Address to the American Bar Association", Washington, D.C.

May 14 "Remarks before the 17th Annual Spring Tax Institute", Iowa City, IA

Jul. 3 "Remarks before the American Bar Association Annual Meeting", New York, NY

Jul 16 "Remarks before the American Bar Association, Section of Taxation", London, England

Jul 27 "Remarks Before the American Society of Association Executives", The White House East Room, Washington, D.C.

Aug. 6 "Remarks at Swearing In Ceremony as IRS Commissioner", Washington, D.C.

Oct. 7 "Remarks Before American Society of Women Accountants and American Woman's Society of CPAs", Detroit, Michigan

Oct. 18 "Remarks before Joint IRS Conference", Washington, D.C.

Oct. 27 "Plight of the Bumblebee", Address to Major Donors of Furman University, Greenville, SC

Oct. 28 "Internal Revenue Service and the Economic Stabilization Program", Greenville Chapter of Society

- for the Advancement of Management, Greenville, SC
- Nov. 11 "Address before Museum Trustee's Committee", American Association of Museums, Washington, D.C.
- Dec. 9 "Remarks Before American Institute of CPA's", Boca Raton, FL
- c. 1971, "The Role of the Department of the Department of Justice in Tax Litigation", location unknown
- 1972:
- Jan. 18 "Remarks before The Brookings Institute", Washington, D.C.
- Feb. 11 "Remarks before the South Carolina Press Association", Columbia, SC
- Mar. 10 "Taxes and the Businessman", California Commonwealth Club, San Francisco, CA
- Mar. 15 "Opening Remarks before House Appropriation Hearing", Washington, D.C.
- Mar. 28 "Remarks at Dedication of Fresno IRS Service Center", Fresno, CA
- Apr. 11 "Address before Dallas Chapter of CPA's and Taxation Section of the Dallas Bar Association", Dallas, TX
- Apr. 12 "Opening Remarks before Senate Appropriation Hearing", Washington, D.C.
- Apr. 13 "Statement before Legal and Monetary Affairs Subcommittee, House Committee on Government Operations", Washington, D.C.
- Apr. 24 "Remarks before Connecticut Bar Association", Norwich, CT
- Apr. 29 "Remarks before Federal Tax Institute of New England", John Hancock Hall, Boston, MA
- May 20 "Remarks before South Carolina Textile Manufacturers Association", Sea Island, GA
- May 24 "Testimony before Foreign Operations and Government Information Subcommittee and Committee on Government Operations", House of Representatives Room 2203, Rayburn Office Bldg., Washington, D.C.
- Jun. 1 "Testimony before Foreign Operations and Government Information Subcommittee and Committee on Government Operations", House of Representatives Room 2203, Rayburn Office Bldg., Washington, D.C.
- Jun. 12 "Address before National Association of Tax Administrators", Saint Paul, MN
- Jun. 13 "Address before 28th Annual Southern States Conference of CPA's Luncheon", Little Rock, AR
- Jun. 21 "Remarks before Washington Rotary Club", Washington, D.C.
- Jun. 27 "Statement before Subcommittee on Government Regulation and Senate Select Committee on Small Business", Washington, D.C.
- Aug. 11 "Our Tax System-What it Means to Us and How We Should Treat It", San Francisco Chapter, Federal Bar Association, San Francisco, CA
- Aug. 18 "Voluntary Compliance and Responsibilities", Las Vegas, NV
- Sep. 21 "Remarks before Michigan State Bar, Section of Taxation", Detroit, MI
- Oct. 2 "Remarks before Tax Executives Institute", Atlanta, GA
- Oct. 10 "Remarks before Univ. of Michigan Alumni Club", Los Angeles, CA
- Oct. 11 "Remarks before Univ. of Southern California Institute on Federal Taxation", Los Angeles, CA
- Oct. 17 "Remarks before Revenooers Toastmasters Club and The IRS Gavel Club", Washington, D.C.
- Nov. 9 "ESP Briefing", Location Unknown
- Nov. 16 "Remarks before Minnesota Society of CPA's Tax Conference", Minneapolis, MN
- Dec. 1 "Remarks before Annual Institute on Federal Taxation", Buffalo, NY
- Dec. 7 "Remarks before Illinois Society of CPA's", Chicago, IL
- Dec. 14 "Remarks before Arizona State Univ. Tax Institute", Phoenix, AZ
- 1973:
- Jan. 12 "Remarks before Tax Exempt Organizations Institute", San Diego, CA
- Jan. 17 "Remarks before Houston Chapter of the Society of CPA's", Houston, TX
- Jan. 27 "Remarks before ABA Tax Section", Colorado Springs, CO
- Feb. 3 "Remarks before Conference for Federal Executives and President's Council on Management Improvement", Airlie House, Warrenton, VA
- Feb. 26 "Remarks before Dade County Chapter of Florida Institute of CPA's", Miami, FL
- Mar. 1 "Remarks before Senate Subcommittee of the Committee on Appropriations", Washington, D.C.
- Mar. 2 "The Income Tax-Fair or Foul?" 20th Century Club, YMCA Auditorium, Washington, D. C.
- Mar. 14 "Statement before the News Media on Unscrupulous Tax Return Preparers", Boston, MA
- Mar. 21 "Remarks before Conference of ARC's and Key District Stabilization Managers, National Training Room 409-A, Washington, D.C.
- Mar. 22 "Remarks before Greater Columbia Chamber of Commerce", Columbia, SC

- Mar. 31 "Univ. of South Carolina Law Day Address, 'Law, Not Will'", Columbia, SC
Apr. 10 "Remarks at Greenville County Foundation Annual Dinner", Greenville, SC
May 9 "Remarks before A Joint Session of the South Carolina General Assembly", Columbia SC
Nov. 19 "Remarks at Covington and Burling Partner's Luncheon", Washington, D.C.
- 1974:
Jan. 22 "Statement before the Senate Finance Committee With Respect to Emergency Energy Act of 1974", Washington, D.C.
Nov. 14 "Retirement Program Opportunities and Problems-1974", Virginia State Bar Mid-Year Meeting, Hamilton, Bermuda
Nov. 22 "Remarks before Annual Tax Conference", Ramada Inn, Salt Lake City, UT
- 1975:
Feb. 13 "Remarks to Greater McLean Women's Republican Club", Evans Farm Inn McLean, VA
Apr. 22 "Remarks to Rotary Club International District Conference", Poinsett Hotel, Greenville, SC
Sep. 5 "Remarks before Furman University Deferred Gifts Steering Committee", Greenville, SC
Sep. 18 "Some Observations on Tax Reform and Tax Administration", Sheraton Hotel, Silver Spring, MD
Oct. 17 "Tax Reform and Tax Administration: Some Observations", Gonzaga University, School of Law, Spokane, WA
- 1976, Feb 2, "Remarks before Woodbridge Kiwanis Club", Woodbridge, VA
- 1978:
Feb. 23 "Disaster Ahead", USC Communicators Workshop, Columbia, SC
Feb. 24 "Real Tax Reform", USC Communicator's Workshop, Columbia, SC
- 1979:
May 17 "The Tax System-Voluntary Self-Assessment", Christ Church School, Greenville, SC
Aug. 2 "Remarks before Pleasantburg Rotary Club", Greenville, SC
Sep. 26 "Taxation, Estate Planning, Probate and Trust Law Section", Greenville County Bar, Greenville, SC
- 1980:
Jan. 22 "Tax Developments and Comments", South Carolina CPA's, Piedmont Chapter, Greenville, SC
Feb 27 "The Supreme Court", Location Unknown
Mar. 3 "Tax Developments and Comments", Greenville Civitan Club, Greenville, SC
Mar. 21 "Tax Developments and Comments", Exchange Council, Inc., Greenville, SC
Apr. 2 "April Fools-Just Missed!" Anderson Kiwanis Club, Anderson, SC
Apr. 7 "Good Friday Address to Christ Church School", Greenville, SC
Oct. 2 "Inside the IRS", Location Unknown
Oct. 22 "Our Federal Tax System", Location Unknown
Nov. 20 "Our Federal Tax System", IRS District Managers Meeting, Greenville, SC
- 1981:
Jan. 20 "Remarks to AICPA Piedmont Chapter", Greenville, SC
Feb. 13 "The Voluntary Self-Assessment System", Retired Officers Club, Greenville, SC
- 1982:
Feb. 18 "Citizenship Responsibility", Pleasantburg Rotary Club, Greenville, SC
Mar. 9 "Remarks before Hartsville Rotary Club", Hartsville, SC
Apr. 8 "Review of 'The Final Secret of Pearl harbor: The Washington Contribution to the Attack' by Rear Admiral Robert A. Theobald, U.S.N.", The Club of Thirty-Nine, Greenville, SC
Apr. 15 "World War II — The Pacific War", The Club of Thirty-Nine, Greenville, SC
Jun. 3 "Some Current Tax Issues of particular Interest", 1982 Southern Trust Conference, Marriott Hilton Head Resort, Hilton Head Island, SC
- 1983:
Jan. 1 "State Court of Appeals Decisions 1982", Law Firm of Leatherwood, Walker, and Mann, Greenville, SC
Feb. 3 "The Basques". The Club of Thirty-Nine, Greenville, SC
Feb. 14 "Remarks before Society for Advancement of Management", Presbyterian College, Clinton, SC
Feb. 15 "Remarks before National Association of Accountants", University Inn, Anderson, SC
Feb. 28 "Remarks before Sales and Marketing Club", Hyatt Regency Hotel, Greenville, SC
Mar. 11 "Remarks before North Greenville Rotary Club", Colonial Court Motel, Greenville, SC
Oct. 27 "Government and the Economy", U.S.C.S., Greenville, SC
Nov. 2 "Our Federal Tax System", Beta Alpha Psi, Clemson University

1985:

- Feb. 21 "Tax Reform Proposals and Changing Government Procedures", Greenville Kiwanis Club
- Oct. 7 "Our Tax System-Reform Needed", The Hartford Tax Institute, Hartford, CT

1986:

- Mar. 24 "State of the Tax System and Proposed Reforms", Parker Rotary Club, Greenville, SC
- May 22 "Living Wills and Tax Reform", Greenville Association of Legal Assistants, Greenville SC
- Nov. 13 "Tax Reform and H.R 3838", Piedmont Tech College Foundation, Greenwood, SC

1987:

- Jul. 24 "IRS 125th Anniversary Celebration", Seawell's Restaurant, Columbia, SC
- Oct. 6 "The Supreme Court—Some Observations", Location Unknown
- 1992, Oct. 5 "Department of Justice—Observations", Unknown Location
- 1993, Dec. 2 "Remarks before Texaco Retirees", Grove Park Inn, Asheville, NC

1994:

- Jan. 11 "Remarks before Piedmont Chapter of SC Association of CPA's", Greenville Country Club, Greenville, SC
- Apr. 15 "Reflections: IRS Then and Now", Location Unknown
- Apr. 20 "Representing Taxpayers in Compliance Area", Ladd Boyle's Class, USC Law School, Columbia, SC
- Jul 15 "Dancing Isn't Easy, But it's Fun!" Location Unknown

1997:

- Feb. 13 "IRS-Past, Present, and Future", Greenville Association of Legal Assistants, Greenville, SC
- Oct. 15 "What is Ethics?" Location Unknown

1998:

- Jan. 16 "What Does the CIR Do?" Greenville Technical School, Greenville, SC
- Jul. 9 "Remarks to Pleasantburg Rotary Club", Greenville, SC
- 1999, Jul. 14 "Taxes: IRS Past, Present, and Future", 1999 Teachers at Presbyterian Council on Economic Education, Poinsett Club, Clinton, SC
- 2001, Nov. 5 "Remarks before Clemson Rotary Club", Clemson, SC

2003:

- Jan. 23 "Remarks before the Residents of Summit Hills Retirement Community", Spartanburg, SC
- Dec. 4 "Remarks before the Greenville Kiwanis Club", The Poinsett Club, Greenville, SC