THE CASE OF THE "VACILLATING JURIST": PITTSBURGH'S GEORGE SHIRAS, JR. AND THE INCOME TAX CASE OF 1895

Harvey Gresham Hudspeth
Mississippi Valley State University

ABSTRACT

This paper examines the mystery behind the case of *Pollock v. Farmers' Loan and Trust.* Better known as the "Income Tax Case," the question of the legality of the nation's first peacetime income tax came before the Supreme Court in March 1895. Initially deadlocked four to four, the Court scheduled a second hearing with its ninth justice, Howell Jackson, now in attendance. In May, the Court ruled five to four against the tax. Insofar as Jackson favored the tax, one of the justices who initially supported the tax obviously changed his vote. This paper examines the mystery behind the "vacillating jurist."

Introduction
The Road to *Pollock*

It was perhaps the greatest unsolved mystery of Supreme Court history. In 1895, the Court was asked to rule on the constitutionality of the federal income tax provision of the 1894 Wilson-Gorman Tariff Act. Prior to that time, the United States had only employed such a tax once before and that was during the Civil War. In the 1881 case of *Springer v. United States*, the Supreme Court declared the tax to be legal in that it was "indirect" and therefore did not have to be apportioned evenly amongst the states as was required by the Constitution. Citing the Court's 1796 decision in *Hylton v. United States*, the Justices declared that the only taxes prohibited by the Constitution were "capitation taxes...and taxes on real estate." In *Springer*, the Court had to rule on a tax imposed in the midst of the crisis atmosphere of national rebellion. The 1894 tax, however, was the first peace-time tax ever to be imposed on the American people and, even though it was enacted in the midst of nation-wide economic depression, its challengers contended that it was unjustified, as a "direct tax." More to the point, insofar as it was intentionally designed by Congress to impose a national income tax on the rich as a means to reduce America's tariff on foreign goods thereby alleviating the financial burden then being suffered by the poor, the law's opponents heatedly condemned it as "communistic in its purposes and tendencies."[1]

Reaching the Supreme Court on March 7, 1895, the case of *Pollock v. Farmers' Loan & Trust Company* was argued over the next seven days before eight of the Court's nine sitting justices - Tennessee appointee Howell Edmunds Jackson was on his death bed outside of Nashville at this time dying of tuberculosis. The remaining eight justices ended

up separating the law into three distinct parts and decided each by a different vote. On the third and most crucial point, the Court on April 8th divided evenly four to four on the question of whether the general tax on private and corporate incomes was also a direct tax. Insofar as a tie vote on such an important issue satisfied no one, the Justices immediately agreed to schedule a rehearing on the issue of taxing general income altogether. This in turn compelled the terminally ill Justice Jackson to return to Washington for one fatally final case on May 6th. Insofar as he was well known to favor the tax, this was widely believed to signal a narrow five-to-four victory in favor of the tax's constitutionality. The Court's narrow five-to-four decision two weeks later, however, was destined to go the other way. On May 20th, the Justices invalidated the entire tax law ruling that it was a direct tax that had to be apportioned among the states according to their populations.

Insofar as the original vote on this issue was four-to-four, and insofar as Justice Jackson voted in favor of the tax's constitutionality, it quickly became apparent that one of the justices who had originally voted in favor of the tax's legality subsequently changed his vote to now declare the law unconstitutional. Unfortunately, insofar as tie votes on the High Bench are traditionally kept anonymous, the identity of the so-called "vacillating jurist" has never been clearly ascertained. From almost the very beginning of the controversy, however, most observers seemed to point their finger at Pennsylvania jurist George Shiras, Jr. While Shiras and his family have always denied this charge, the controversy involving the former Pittsburgh attorney and the mystery of the "vacillating jurist" continues even to this day.[2]

Anatomy of a Jurist - The Public Career of George Shiras, Jr.

George Shiras was born on January 26, 1832, in Pittsburgh, Pennsylvania. The son of a retired brewery merchant-turned-gentleman farmer, he subsequently attended Yale University with future Supreme Court colleagues David Brewer and Henry Brown. After graduating with honors in 1853, he briefly attended Yale Law School before establishing a private law practice in Pittsburgh. During the Civil War, he was successfully able to avoid military service and instead concentrated his efforts on his profession. A firm believer in the sanctity of private property and business enterprise, he devoted his attention to corporate law. Shiras ultimately emerged as one of the most successful attorneys in Western Pennsylvania. His manner in court was described as "that of a disinterested friend trying to make the matter clear to the judges for the sake of the truth rather than a pleader solely bent on securing judgement for his client."[3]

Having never served in public office, Shiras, in 1881, declined an opportunity to serve in the United States Senate. At a time when senators were still chosen by their state legislatures, the Pennsylvania Legislature was badly divided between political factions and a deadlock resulted wherein no one candidate could secure the votes needed for election. At this point, Shiras' friends presented his name for nomination and, after more than a month had passed without a choice being made, both contending factions agreed

on Shiras. When notified of his election, however, the Pittsburgh attorney declined the offer and quickly wired his refusal to his backers. He subsequently explained that he would not become a pawn in local Republican politics.

Shiras' political independence was a primary factor behind his selection for the United States Supreme Court in 1892. It was also a factor behind the considerable opposition to his nomination. Appointed to the bench on July 19th, he was chosen by Republican President Benjamin Harrison largely because he had refused to associate himself with the anti-Harrison faction of Pennsylvania's Republican Party. He was also chosen for geographical reasons. He was to succeed the recently deceased Joseph Bradley of neighboring New Jersey. Geographic factors notwithstanding, Shiras' nomination faced strong opposition from both of Pennsylvania's Republican senators. Nevertheless, after an unsuccessful attempt to block his nomination, Shiras was confirmed by the Senate on July 26th, and he formally took his seat on the High Bench on October 10th. [4]

In all, Shiras would serve on the Court for just over a decade. He would later be described as "an obscure but nonetheless important justice in determining winning blocs on the Court and designating accepted constitutional interpretations." He would also bring "to the Court a professional style and a social and economic ideology that shaped his and the Court's constitutional positions" throughout the time of his tenure on the bench. Nevertheless, Shiras will probably be best remembered for his controversial role in the 1895 case of *Pollock v. Farmers' Loan and Trust Company* – i.e., the "Income Tax Case."[5]

The Plot Thickens - The Mystery behind *Pollock*

More so than almost any other judicial decision, the Supreme Court's May 20th ruling in *Pollock* generated a historical controversy that continues even today. On the morning of the 21st, one newspaper trumpeted, "COUP DE GRACE – Finishing Stroke to the Income Tax Law – Declared Unconstitutional in Toto by the Supreme Court – But Four of the Judges for Upholding the Law – Judge Howell E. Jackson Among that Number - The Opinion of Justice Shiras Undergoes a Radical Change – Dissenting Opinions Delivered by Justices Harlan, White, Jackson, and Brown – The Two Former in Vigorous and Emphatic Language Arraign the Majority – The Ruling Opinion Declared Revolutionary and Serious Consequences May Ensue – The Courtroom Packed the Entire Three Hours – Justice Jackson's Appearance the Unexpected Event of the Day."[6]

In rendering its opinion, the Court's five man majority, consisting of Fuller, Field, Gray, Brewer, and Shiras, held that "in view of the historical evidence cited," the Court's 1796 decision in the case of *Hylton v. United States* was limited strictly to taxes on carriages and was moreover, insofar as it was actually an excise, only constituted an indirect tax, which was not an issue with *Pollock*. Turning next to the issue of federal-state relations, the Court then presented an interesting reversal of prior national policy by pronouncing the issue of the tax on income as an infringement upon the power of the

individual states vis-à-vis the federal government. Noting that the Constitution retained to the states the "absolute power of direct taxation," the Court's five man majority contended that "such taxes should be apportioned among the several states according to numbers."

Arguing that this was done "in order to protect the States, who were surrendering to the Federal government so many sources of income," the Justices declared it "the duty of the Court...simply to determine whether the income tax now before it does or does not belong to the class of direct taxes" for which the Constitution did not allow. Declaring that taxes on real estate were "indisputably direct taxes," the Court went on to conclude that "taxes on the rents or income of real estate are equally direct taxes." Taxes on personal property, or on the income of personal property, the Justices added, "are likewise direct taxes." Finally, with regard to the income tax provisions contained within the Wilson-Gorman Tariff Act, the five-man majority declared without equivocation that,

> So far as it falls on the income of real estate and of personal property, being a direct tax within the meaning of the Constitution, and, therefore, unconstitutional and void because not apportioned according to representation, all these sections, constituting one entire scheme of taxation, are necessarily invalid.

Noting that there were four justices voting in dissent, the newspaper could not help but observe that one of Jackson's colleagues who had originally voted in support of the tax had now apparently switched his vote. In noting this as yet unsolved mystery, the paper mused, that insofar as Jackson had been absent during the first hearing when the Court had evenly divided on the question of rents and bonds, then one of the tax's original supporters must have changed his vote after the second hearing. Speculating that there was "very little question that Justice Shiras is the member who revised his views of the law," the paper nevertheless conceded that Shiras "made no announcement, either today or when the first opinion was delivered, as to his position."[7]

As Stephen Field biographer Brent Swisher related, on May 13th,

> The *New York Sun* had declared that in the consultation of the justices, Justice Jackson had voted to uphold the constitutionality of the income tax law, giving a majority in its favor. The *Sun* proved to be only partly right. Justice Jackson did support the law, but another of the justices changed from his earlier position, and by a vote of five to four, the law was declared unconstitutional, Chief Justice Fuller giving the opinion of the Court. Justices Harlan, Brown, Jackson, and White wrote dissenting opinions. Field had nothing to say.

Noting that the decision had been "received jubilantly by the moneyed interests," Swisher went on to assert that overall, it had been "vigorously condemned. The undignified shifting of its position," he continued, "brought the court into bad repute, and particular justices were the object of attack by one side or the other."[8]

To this, Fuller biographer Willard King added an economic as well as sectional dimension to the controversy. "On the division of the Court after the rehearing," he began,

> Justices Jackson and Brown joined with Justices Harlan and White (the original dissenters) so that the decision was five to four. The line of cleavage on the Court was in strict accord with the wealth per capita of the states in which the Justices resided as shown by the census of 1890:

AGAINST CONSTITUTIONALITY OF THE TAX

Justice	State	Wealth Per Capita by Census 1890
Fuller	Illinois	$1,324
Field	California	2,097
Gray	Massachusetts	1,252
Brewer	Kansas	1,261
Shiras	Pennsylvania	1,177

FOR CONSTUTIONALITY OF THE TAX

Harlan	Kentucky	$ 631
Brown	Michigan	1,001
Jackson	Tennessee	502
White	Louisiana	443

> In view of the exemption of $4,000, it is clear that almost no part of the tax would have been collected in the home state of any of the dissenting Justices. The vote on the Court was thus on the same lines as the vote in Congress.[9]

As King went on to note, almost all of the dissenting Justices – Kentucky's John Harlan, Louisiana's Edward White, and Tennessee's Howell Jackson – were from the South. While the one exemption here, Henry Brown, came from Michigan, Michigan at that time was nevertheless considered to be a predominantly agricultural state. Asserting that Brown had voted against the constitutionality of the tax in the first decision, King went on to contend that Brown himself had switched sides in the two month interim by joining Jackson in his dissent. Noting that Brown had previously attributed his elevation to the Court "entirely to Justice Jackson," King went on to theorize, "[t]he importunities of Jackson, who was near death and was being shamefully treated by the demands for his resignation, would have been hard for any friend to resist."[10]

Returning then to the theme of sectionalism, King went on to observe,

> In America, no argument inspires more heat than a sectional controversy. Justice Harlan delivered an extemporaneous dissent in which he banged his

> fist on his desk and glared at the Chief Justice. The *Nation* said: "Remembering...that it was to the Southern members mainly that we owed the insertion of the income tax in the tariff-reform bill, it is not surprising that of the four judges who stood by the tax three should be Southerners. Nor is it surprising, remembering Justice Harlan's antecedents, that he should have made himself their mouthpiece in the most violent political tirade ever heard in a court of last resort.[11]

For his part, John Harlan biographer Loren Beth has raised the issue of the "vacillating jurist." In his account of the incident, he relates that by his absence from *Pollock*'s original deliberation, "Howell E. Jackson thus accidentally caused the entire imbroglio that necessitated a second hearing." Beth goes on to speculate that in the weeks that followed the Court's first decision, advocates of both sides undoubtedly put extreme pressure on Jackson to decide their way." Musing that similar pressure had no doubt been applied during this same period on Jackson's fellow justices, Beth goes on to add that in the end, the final change in vote had rendered Jackson's final effort tragically unnecessary. With regard to the "vacillating jurist," Beth goes on to conclude,

> It is one of history's little practical jokes that, although Jackson voted in favor of the tax, it was nevertheless struck down. Who was the fifth man? If the *Tribune*'s leaked story is accurate, he would have to have been George Shiras, Jr. This has never been validated, however, and despite much speculation, no one knows who changed. Indeed, with the shifting battle lines shown by the first decision, it is even possible that no one did. We know for certain only that the writers of opinions in the first case – the chief justice, Field, White, and Harlan – did not change their position.[12]

In response to this, George Shiras, III, a former Pennsylvania Congressman, forever sensitive as to the charges that his late father had been induced somehow to change his vote on the tax, in 1953 observed,

> Who, then, could have changed his mind? Rumor fastened immediately upon Shiras. A cry of outrage rose from all the newspapers which had been strong for the tax. "Shiras Kills Tax," "Shiras Settles It," "Shiras's Change of Vote Defeats Tax," "Shiras Responsible," proclaimed the headlines. But conservative newspapers were jubilant. "The Nation's thanks are due Justice Shiras," declared a typical editorial in the *Washington Post*, "who has the intelligence to perceive, and the courage and candor to acknowledge that his first impressions were erroneous." [13]

Asserting that the "one and only reason for the fastening of this rumor" upon his late father was an April 6th *Chicago Daily Tribune* article which had prematurely reported Shiras as having favored the tax, Shiras'son wrote a lengthy defense against the Justice's detractors. In his conclusion, he proclaimed,

> Because of the importance of the Income Tax decision in Shiras' life, an attempt has been made to set down here every possible hypothesis and every shred of evidence which have been found in published works or suggested by kindly advisors. Shiras may have voted consistently against the tax on all issues; he may have changed his vote on personal property in order to be consistent with his overall view that the tax was invalid; he may have deferred making up his mind at the first hearing on the reserved issues; or he may have refused at that time to pass on personal property because he had already voted the tax invalid on the ground of separability. In none of these eventualities would he have defeated the tax by changing his mind. Very possibly, there was no such person as a so-called vacillating Justice in the case. But if there was, it is hoped that this discussion will help to strengthen the growing belief on the part of historians and other writers that Shiras was not that Justice.[14]

The ensuing debate as to which justice actually changed his vote was later expanded to focus on both Justices Gray and Brewer. In their 1991 study, *The American Constitution: Its Origins and Development*, historians Alfred Kelly, Winfred Harbison, and Herman Belz asserted that,

> By a process of elimination one can narrow the identity of the "vacillating judge" to Shiras, Gray, or Brewer. The most persuasive theories point to either Shiras or Gray, although at present no conclusive answer can be given. The significant fact, however, is that both Shiras and Gray were known as legal traditionalists unsympathetic to the more overtly legislative, activist judicial review evident in the rate regulation cases since 1890. Yet so great was their fear for the existing order that both Shiras and Gray were willing in their final analysis to repudiate a century of tax law precedent and oppose the entire income tax law.[15]

With regard to Horace Gray, noting legal historian Charles Warren's 1937 assertion that George Shiras was the guilty jurist, Gray biographer Louis Filler nevertheless went on to argue that "[s]ubsequent students have been less certain. There is no evidence," he continued, "linking Shiras to the switch, and there is at least as much evidence that Gray might have been the person, considering his dual attitudes toward government prerogatives and the weakness of the majority decision." Noting that the *Pollock* decision was "notoriously weak on precedent," Filler maintained that "Gray might have, at least at first, been reluctant to accept so drastic a limitation on government on such feebly supported grounds. Later on, however, the political implications of the decision might have persuaded him." Filler went on to quote the position of legal scholar Edwin S. Corwin that it was "the tradition of the court that Gray was the Justice who changed his mind." Claiming that this was a fact which he had "first hand sources," Corwin went on to conclude, "Indeed, the strength of the case for – or against – Gray affords better grounds for exonerating Shiras than any thus put forward by the latter's own defenders."

On the other hand, Filler went on to note Willard King's assertion that "the switch was a procedural one in which either Shiras or Gray wished the tax on personal property first be declared void and then the entire tax could then be invalidated."[16] A similar position was raised by Arnold Paul in his 1969 article on Shiras. Noting Charles Evans Hughes' 1928 contention that previous charges against Shiras were "without foundation," Paul went on to observe subsequent arguments that Gray and Shiras had "voted differently on different unsettled issues at the first hearing, with Gray finally changing his vote on the personal property issue." Concluding that the "full solution to 'the mystery of the vacillating jurist' may never be solved," with regard to Shiras, Paul nevertheless argued that,

> Surely no judge with the legal skill and experience of Shiras, known for his attachment to procedural technicality, would so have voted unless the rightness of the cause seemed ultimately irresistible. As with other Justices (not all), the social conservatism of the man, challenged by the crisis of the mid-nineties, had overcome the lawyer's commitment to legal traditionalism.[17]

More recently, seemingly so as to muddy the issue even further, David Brewer biographer David Brodhead observed that while the culprit "obviously...had not been Fuller," it might have possibly been Justice Field instead. Noting that "until recently Field has been ruled out because of his vehement denunciation of the tax, which he delivered in a concurring opinion at the first hearing," he nevertheless went on to add that the

> foremost authority on the Fuller Court has argued that Field might have voted with the protax justices in the first hearing because he believed the tax should have been voided for its failure to meet the Constitution's requirement that federal taxation be uniform throughout the nation, and hoped that a decision based on these grounds would result from a second hearing.[18]

Adding that, "[l]ately, there has been a tendency to eliminate Shiras as the 'Vacillating Judge,'" Brodhead went on to ask, "[s]o was it Field, Gray, or Brewer? No one knows, but there is no lack of educated guesses." Insofar as the Brodhead study came out in 1994, it is apparent that the case of the"vacillating jurist" is no closer to being solved today in the 21st century then it had been when the mystery first emerged in 1895.[19]

An Unsolved Mystery - Aftermath and Conclusions:

Retiring from the bench on February 23, 1903, Justice Shiras spent the remaining twenty-one years of his life wintering in Florida and summering in Marquette, Michigan. He was to die in Pittsburgh on August 2, 1924. Eleven years earlier, in 1913, he came out of his seclusion just long enough to oppose a move then under consideration in Congress to increase the salary of Supreme Court justices beyond the $12,000 a year

then being paid. Ignoring his opposition, Congress voted for the increase anyway.[20] Of decidedly greater interest was that year's ratification of the Sixteenth Amendment to the Constitution. Adapted in direct response to the Court's ruling in *Pollock*, the Amendment specifically empowered Congress to levy an income tax "upon any source whatever without apportionment among the several states." This was a power that the Congress soon exercised and, with the enactment of the Underwood Tariff Act of 1913, the graduated income tax soon replaced the tariff as the major source of revenue for the federal government. It has been so ever since.[21] In a draft of a letter written but never mailed to the *Yale Law Journal* two years later, Shiras while pointedly denying that he had changed his vote, nevertheless refused to explain what had actually happened. While Professor Corwin subsequently interpreted Shiras' letter to mean that the late justice "had deferred his vote on the unsettled issues at the first hearing,"[22] like the income tax, the mystery of the "vacillating jurist" remains with us to this day.

So who was the "vacillating jurist?" That is a question that will probably never be answered to everyone's satisfaction. Having for years been accused as the justice who "Shirased" or torpedoed one of the most promising reform measures of the 1890's, Shiras' legal reputation in history has suffered undeservedly. In his 1969 study, Arnold Paul referred to Shiras as an "exceptionally competent justice, independent-minded though generally middle-of-the-road, and, in a modest way, a defender of civil liberties."[23] This view of the justice was recently seconded by Shiras scholar Alice Fleetwood Bartee who observed, "Shiras' lawyerly approach to case facts and precedent meant that he did not always agree with the bloc of ultraconservative justices dedicated to the establishment of laissez-faire economics through strict judicial review of state and national progressive reform laws." She went on to note that Shiras was probably not the "pivotal vote" in *Pollock* and that the resulting furor over his alleged role has obscured his decisions in the area of civil liberties wherein "he adopted a consistent due process approach and...protested denial of basic rights to individuals."[24] That being the case, with ample speculation now being directed towards at least three of the other four justices who voted with Shiras, the century-old case against George Shiras, Jr., should probably be best dismissed for lack of sufficient historical evidence.

Notes

1. William Lasser, "Income Tax," in *The Oxford Companion to the Supreme Court of the United States*, Kermit L. Hall, ed. (New York: Oxford University Press, 1992), 425 – 426.

2. Loren P. Beth, "*Pollock v. Farmers Loan & Trust Co.,*" in *The Oxford Companion to the Supreme Court of the United States*, 654 – 655. See Also: 158 *United States Reports* 601 (1895).

3. *The New York Times*, 3 August 1924, 1.

4. Ibid.

5. Alice Fleetwood Bartee, "Shiras, George, Jr.," in *The Oxford Companion to the Supreme Court of the*

United States, 783 – 784.

6. *The Memphis Commercial Appeal*, 21 May 1895, 1.; See Also: *The New York Herald*, 21 May 1895, 3; See Also: Irving Schiffman, "Escaping the Shroud of Anonymity: Justice Howell Edmunds Jackson and the Income Tax Case," *Tennessee Law Review*, 37 (1970) 334 – 348.

7. Ibid.

8. Carl Brent Swisher, *Stephen J. Field: Craftsman of the Law* (Washington: The Brookings Institute, 1930), 410 – 411.

9. Willard L. King, *Melville Weston Fuller: Chief Justice of the United States, 1888 – 1910* (New York: The McMillan Company, 1950), 215 – 216.

10. Ibid.

11. Ibid.

12. Loren Beth, *John Marshall Harlan: The Last Whig Justice* (Lexington: University Press of Kentucky, 1992), 242 – 243.

13. George A. Shiras, III, *Justice George Shiras, Jr. of Pittsburgh* (Pittsburgh: University of Pittsburgh Press, 1953), 168 – 169, 183.

14. Ibid.

15. Alfred H. Kelly et al, *The American Constitution: Its Origins and Development* (New York: W.W. Norton & Company, 1991), Volume II, 403.

16. Louis Filler, "Horace Gray," in *The Justices of the United States Supreme Court, 1789 - 1969: Their Lives and Major Opinions*, Leon Friedman & Fred L. Israel, eds. (New York: R.R. Bowker Company, 1969), Volume II, 1387 – 1388.

17. Arnold M. Paul, "George Shiras, Jr," in *The Justices of the United States Supreme Court, 1789 – 1969: Their Lives and Major Opinions*, Volume II, 1586 - 1587

18. Michael J. Brodhead, *David J. Brewer: The Life of a Supreme Court Justice, 1837 – 1910* (Carbondale: Southern Illinois University Press, 1994), 94 -96.

19. Ibid.; See also: Allen Nevins, *Grover Cleveland: A Study in Courage* (New York: Dodd, Meade, & Co., 1944), 670.

20. *The New York Times*, 3 August 1924, 1.

21. Loren P. Beth, "Sixteenth Amendment," in *The Oxford Companion to the Supreme Court of the United States*, 785 – 786.

22. Paul

23. Ibid, 1577.

24. Alice Fleetwood Bartee, "Shiras, George, Jr." in *The Oxford Companion to the Supreme Court of the United States*, 783 – 784.

References

Primary Sources

Memphis (TN) *Commercial Appeal.*
New York Herald.
New York Times.
Pollock v. Farmers' Loan & Trust Company, 158 *United States Reports* 601 (1895)

Secondary Sources

Beth, Loren. *John Marshall Harlan: The Last Whig.* Lexington: University Press of Kentucky, 1992.

Brodhead, Michael J. *David J. Brewer: The Life of a Supreme Court Justice, 1837 – 1910.* Carbondale: Southern Illinois University Press. 1994.

Friedman, Leon & Fred L. Israel. editors, *The Justices of the United States Supreme Court, 1789 – 1969: Their* Lives and Major Opinions. New York: R.R. Bowker Company, 1969.

Hall, Kermit L. editor, *The Oxford Companion to the Supreme Court of the United States.* New York: Oxford University Press, 1992.

Kelly, Alfred H., et al. *The American Constitution: Its Origins and Development.* New York: W.W. Norton & Company, 1991.

King, Willard L. *Melville Weston Fuller: Chief Justice of the United States, 1888 – 1910.* New York: The McMillan Company, 1950.

Nevins, Allen. *Grover Cleveland: A Study in Courage.* New York: Dodge, Meade & Co., 1944.

Schiffman, Irving. "Escaping the Shroud of Anonymity: Justice Howell Edmunds Jackson and the Income Tax Case," *Tennessee Law Review,* 37 (1970) 334 – 348.

Shiras III, George A. *Justice George Shiras, Jr., of Pittsburgh,* University of Pittsburgh Press, 1953.

Swisher, Carl Brent. *Stephen J. Field: Craftsman of the Law.* Washington: The Brookings Institute, 1930.