



HAL
open science

“A One-Woman Tea Party”: Tax Resistance, Feminism, and Conservatism in the Life of Vivien Kellems

Olivier Burtin

► **To cite this version:**

Olivier Burtin. “A One-Woman Tea Party”: Tax Resistance, Feminism, and Conservatism in the Life of Vivien Kellems. *Journal of Policy History*, 2016, 28 (1), pp.162-190. 10.1017/S089803061500041X . hal-03909024

HAL Id: hal-03909024

<https://u-picardie.hal.science/hal-03909024>

Submitted on 21 Dec 2022

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

“A One Woman Tea Party”: Tax Resistance, Feminism, and Conservatism in the Life of Vivien Kellems

Olivier Burtin

N.B.: This is a postprint manuscript accepted for publication in the *Journal of Policy History*. The manuscript will undergo copyediting, typesetting, and review of resulting proof before it is published in its final form. Please see here for the final version:

<https://www.cambridge.org/core/journals/journal-of-policy-history/article/abs/onewoman-tea-party-tax-resistance-feminism-and-conservatism-in-the-life-of-vivien-kellems/CE26BB1E58FD2C920BF6114E024CDAEC>

Please cite as:

“‘A One-Woman Tea Party’: Tax Resistance, Feminism, and Conservatism in the Life of Vivien Kellems,” *Journal of Policy History* 28, no. 1 (January 2016): 162-190.

Vivien Kellems was one of those individuals whose career always straddled the lines. In a speech before the Women's Chamber of Commerce in Kansas City, Missouri, on January 18, 1944, she became famous by refusing to pay the federal income tax. The tax was unconstitutional, she declared, for it amounted to "unreasonable seizure and its ultimate effect will be to deprive me of my property without due process of law." "This is a one-woman Tea Party," she shouted, "and I cordially invite you to put on your Indian war paint and feathers and join me."ⁱ This blistering attack on the mass-based income tax system implemented a few years earlier by President Franklin D. Roosevelt placed her squarely on the side of the small number of conservatives who adamantly rejected the New Deal. A small cable-grips manufacturer, she again registered her opposition four years later by refusing to withhold the income tax from her employees' paychecks in her home state of Connecticut. Yet toward the end of her career, her position on the political spectrum had shifted entirely. In 1969, her campaign to abolish the income tax discrimination between single and married persons (known as the "singles penalty") led her to make common cause with liberal Democrats Eugene McCarthy and Bella Abzug, both major figures of the "rights revolution" of the 1960s. When Connecticut senator Abraham A. Ribicoff, far from a right-wing zealot himself, presented his bill to equalize taxation for singles in February 1971, he praised Kellems as "the founder and guiding force" of the movement, who "pointed the way and now it is up to those of us in the Congress to follow through."ⁱⁱ Her career illustrated perfectly the saying that politics makes strange bedfellows.

To historians, this stunning reversal of alliances poses a singular riddle: How could the same person be a champion both of the far right in the 1940s and 1950s *and* of the rights revolution of the 1960s, two movements traditionally seen as utterly antithetical?ⁱⁱⁱ The fact that Kellems herself never really changed her mind or tactics makes this conundrum all the more

interesting. A libertarian at heart, she spent her entire political career fighting passionately for two causes that she considered to be intrinsically related—feminism and tax resistance—and her worldview had essentially crystallized by the time she made her opposition to the income tax public in 1944. Her commitment to the same set of ideas was so unwavering throughout the rest of her life that she had become known thirty years later to most Americans as the “Connecticut Tax Lady.”^{iv} Since her own views remained constant, solving the riddle requires us to examine her changing environment. Three different answers can be identified, and all have something to teach us about larger transformations in American politics after World War II.^v

The first and most basic of these lessons is how tax resistance as an issue moved from the margins to the mainstream of politics.^{vi} A cause interpreted as treason during World War II would become, barely three decades later, a hallmark of patriotism. In 1944, Kellems’s attack on the income tax caused her to be accused of “disloyalty” by no less than Secretary of the Treasury Henry Morgenthau Jr.^{vii} Public opinion swiftly and overwhelmingly turned against her for impeding the war effort. Yet for a variety of reasons, such as the growing perception of the tax code as unfair and the rising mood of antiestablishment defiance, things changed dramatically over the next decades. In 1971, when a crowd of Connecticut taxpayers joined her in the State Capitol to voice their opposition to the state income tax, they spontaneously sang in unison the “Star-Spangled Banner” and recited the “Pledge of Allegiance” before breaking into “My Country ‘Tis of Thee.”^{viii} In the span of just a few decades, the perception of the income tax had shifted from a fair instrument of fiscal citizenship that infuriated only a few hard-core conservatives to the symbol of an overbearing government out of touch with the concerns of middle-class Americans in general. The transformation of Kellems’s public image over the same time period, from traitor to hero, reflects this evolution.

But the fact that her views became more acceptable does not entirely explain why the position of her supporters on the political spectrum shifted so markedly. This leads us to the second lesson, which is that the political tradition to which she belonged—the libertarian feminist legacy of the National Woman’s Party (NWP)—was never wholeheartedly embraced by either major political party. By applying this worldview to her practice of tax resistance, she created an iconoclastic mix that never dovetailed with their agenda, causing her to remain a marginal figure in American politics for most of her life.^{ix} In the Republican Party of the 1940s and 1950s, her uncompromising attacks on the fiscal status quo were too far right to be accepted by its dominant moderate wing. Despite the fact that she ran seven times for public office between 1942 and 1965—leading some to call her “the aging *grand dame* of Connecticut politics [*sic*]”—she always failed to secure the nomination of the liberal machine in control of the state GOP.^x And though she formed a coalition with liberal Democrats later in her career, she remained ambivalent about her new allies. Never entirely at ease with the radicalism of the new generation of activists that they represented, Kellems looked disapprovingly at the actions of women’s liberation groups, for instance, which she said were “giving the whole cause [of women’s rights] a black eye.”^{xi} Her inability to turn loose affinities into lasting alliances would thwart most of her political campaigns.

The third, and perhaps most general, lesson flows directly from the previous two. Historians have traditionally opposed the far right of the early Cold War to the rights revolution of the 1960s, emphasizing in particular that the latter was built on a rejection of the former’s strident anticommunism.^{xii} Yet Kellems’s career reveals some striking similarities between these two movements. As we have seen, both saw taxation as a symbol of everything that was wrong with the state and put this issue at the center of their agenda. Both also employed the same tactical repertoire of constitutional rights, antiestablishment populism, and civil disobedience. In

the 1950s, Kellems shared such a language with key far-right figures such as radical conservative intellectual Frank Chodorov, Utah governor J. Bracken Lee, and former Hollywood actor Corinne Griffith, as well as the middle-class housewives who formed the backbone of the conservative movement.^{xiii} Decades later, however, her constitutional approach, her plain talk, and her embrace of singles' rights endeared her to a Democratic Party in the process of becoming the champion of minorities.^{xiv} The fact that Kellems appealed successively to these two distinct groups was not an oddity in the historical record; it suggests that they had more in common than we typically acknowledge today.

With this in mind, let us now proceed to the beginning of her story.

<comp: insert one line space>

The milieu in which Kellems grew up was typical of the populist culture that flourished at the turn of the twentieth century, invested with lower-middle-class values of self-reliance, evangelical religion, and hard work. Born in 1896 in Iowa, she was the only daughter among the seven children of David and Louisa Kellems. After her father completed his B.A at Drake University, her family left for Eugene, Oregon, where she spent the rest of her childhood. Both her parents, whose lineage reached back to English settlers in seventeenth-century Virginia, were college-educated and deeply religious. Her father was a preacher for the Churches of Christ, and after his death of smallpox in 1922, her mother took over his position as a teacher at the local Divinity School. Though the financial situation of this large family was never secure, her parents took pride in their independence. As she recalled years later, "We were probably underprivileged; but we didn't know it." "Working like a dog," she said, her father "put himself all the way through." She later confessed that her own exceptional oratorical skills owed something to his preaching.^{xv}

Her early career gave ample evidence of her taste for independence. After graduating with an M.A. in economics from the University of Oregon in 1921, Kellems enrolled in a Ph.D. program in the same field at Columbia University. This was a highly unusual course of study at a time when a woman pursuing her education beyond college was often stigmatized as a “spinster of arts.” At Columbia, she worked under the direction of Dr. Edwin R. A. Seligman, the nation’s foremost advocate of the income tax.^{xvi} She had to leave the program after only one year of coursework because of her brother’s inability to pay the \$1,000 required to publish her dissertation in book form. After a stint on the lecture circuit, where she became known as an authority on theater, her life took a decisive turn.

In 1927, she decided to start a career in business by commercializing a new type of cable grip invented by her younger brother Edgar, based on the design of a Chinese finger trap. More resistant than existing versions, the device was meant to hold anything from electrical cables to ammunition. She founded Kellems Products, Inc., with her own savings in New York City, in a decade when public hostility to female work outside the home was strong and electrical engineering remained a virtually all-male field. Heralded by newspapers as the first businesswoman in this sector, she was said to be one of the only three women members of the American Institute of Electrical Engineers. After a difficult first few months, her bold bet paid off. Thanks to her virtual monopoly and aggressive buyout strategy, she weathered the Great Depression. Her grips were in demand not only throughout the country, from the Statue of Liberty to the Golden Gate Bridge and Texas oil fields, but on practically every continent, from Europe to China. In 1940 and 1941, the National Associations of Manufacturers (NAM) voted her the “Leading Woman in Industry.” By 1940, she was making approximately \$50,000 a year, placing her in the top 1 percent of income repartition. She eventually moved her factory to Connecticut, a nearby state with no state income tax, where she spent the rest of her life.^{xvii}

Once her business situation became stable, she returned to public speaking, traveling around the country as her own saleswoman. Whenever possible, she digressed from her notes to address the issue of women's rights, a passion inherited from her suffragist mother. Speaking before Republican or Professional Women's Clubs and local chapters of the NWP, she called for more women to access leadership positions in the electrical industry, "because women, as housewives, use far more electrical gadgets than men. . . . Do you know that electrical kitchenware, for instance, excellent as it is, is designed by men who have never fried a porkchop or washed a dish in their lives?" "Yes," she claimed in 1940, "there is certainly room for women in the electrical industry, and I am making it my business to see that they get there." Like those of the groups she addressed, her agenda mainly consisted of a defense of the interests of elite professional women. Believing that women were not more "vulnerable" than men and deserved both equality under the law and access to the same positions, she publicly endorsed the Equal Rights Amendment (ERA) in 1940. Her defense of women's rights was unfashionable in an era of widespread unemployment, when working women were widely criticized for taking scarce jobs away from men and feminism in general seemed an old-fashioned concern, but Kellems had already demonstrated that she cared little about the popularity of her endeavors.^{xviii}

By the time war broke out in Europe, her politics had almost fully crystallized. A registered member of the GOP since the age of twenty-one, she clearly leaned toward the conservative wing of the party. While campaigning for Republican presidential candidate Wendell Wilkie in 1940, for instance, she vehemently opposed intervention in Europe, blasted unions as "racketeers and gangsters," and claimed that if Roosevelt won a third term, "this country is going fascist—it is definitely planned." Such attacks were not unusual in the midst of the mounting backlash against the New Deal. As Roosevelt's political momentum seemed to have evaporated in the wake of the Supreme Court—packing scandal in 1937, Kellems added her

voice to the growing chorus from the right. Still, taxation remained conspicuously absent from her discourse. It was the war that would heighten her concern for this issue.^{xix}

<comp: insert one line space>

When Kellems returned to the United States from a business trip in France in 1940, she feared that the first signs of a growing totalitarian state were visible at home. In preparation for a looming war, the federal government was already expanding its reach, for instance, with the first peacetime draft implemented in September of that year. After Pearl Harbor, the New Deal programs that had seemed colossal in the 1930s were quickly dwarfed by the mobilization of the “warfare state”: from 1941 to 1946, the federal government spent more than it had from 1789 to 1941 combined. For the first time, its presence was also felt intimately in the everyday life of millions of citizens. Its most obvious manifestation was the personal income tax, which was expanded to answer the needs of the war effort. Since the passage of the Sixteenth Amendment in 1913, it had largely remained a “class tax” directed toward a tiny group of wealthy taxpayers. After 1942, it was progressively transformed into a “mass tax” paid by two-thirds of the American labor force and accounting for 51 percent of federal revenues by the end of the decade. The Treasury Department understood that millions of new taxpayers needed to be told why they had to pay and how to fill out unfamiliar income tax returns. Booklets, pamphlets, cartoons, movies, songs, and radio commercials spread the message that tax compliance was a patriotic duty—“Paying taxes to beat the Axis.” In so doing, they also conveyed to conservatives like Kellems the cardinal importance of taxation and especially of the mass income tax to the New Deal warfare state. It was therefore logical that she would decide to attack this all-important symbol. In 1943, she made her feelings clear by declaring the tax to be “a deliberate plan to keep the system of free enterprise from surviving after the war.”^{xx}

Her experience as a small business owner further radicalized her. As for so many other small firms, the war years were trying times for Kellems Products, Inc. Large corporations reaped the lion's share of war contracts: in 1942, the Senate Small Business Committee revealed that 75 percent of procurement contracts had been awarded to only fifty-six large companies. Unable to adjust, so many small companies went bankrupt that their total number actually decreased during the war. With nearly all her production restricted for war use, Kellems experienced such problems firsthand, even though her profits also grew from \$60,620 in 1939 to \$374,000 in 1943. Claiming to be a "tiny, little cog in the wheel," a "small sub-contractor" neglected by the state, she repeatedly complained about the complexities of dealing with the administration, the infighting between competing governmental agencies, and the waste of time and money that she saw as the consequence of bureaucratic inertia and blunders. In July 1942, she declared that "Washington bureaucracy [was] bankrupting small businesses, interfering with big business and hampering the war effort."^{xxi}

One last element essential to understanding how World War II crystallized her opposition to the New Deal state was the influence of libertarian feminism. By 1942, Kellems was heralded by newspapers as "one of the country's staunchest supporters of equal rights, equal pay and equal recognition for women." NWP leaders knew and actively courted her, and she became a member that year. Within this group, she found an environment that both dovetailed with her own views on women's rights and radicalized her conception of political activism. The NWP was a militant organization that made up for the small number of its members by adopting a resolutely top-down and single-issue approach to politics. Unlike other women's groups, it cared little about building a broad-ranging reform movement from the ground up. Under the authoritarian leadership of Alice Paul, it focused entirely on lobbying for a constitutional amendment (first the Nineteenth Amendment, then the ERA) at the federal, not the state, level and on appealing to legislators,

governors, and presidents, not voters. To attract media coverage and put pressure on lawmakers, it resorted to grand parades and direct action. In 1917–18, for instance, its members picketed the White House and went on hunger strikes after their arrests. As she later revealed, Kellems was profoundly impressed by what she saw as the courageous, self-abnegating acts of civil disobedience of her mother’s generation, which resonated with her own penchant for flamboyant oratory. The Roosevelt administration and the income tax, she came to believe, should be fought in the same way that women had achieved the vote: by directly resisting state authority.^{xxii}

All these experiences paved the way to her announcement on January 18, 1944, that she had refused to pay the December 1943 installment of her federal income tax. After having invested in new materials and paid the September installment, she had run short of money and decided to take advantage of this unplanned shortage to make a larger case against the New Deal state. In her speech before the Women’s Chamber of Commerce in Kansas City, Missouri, she stressed the urgent problem of transition to peacetime production: by suspending payment, she sought to allow her company to set aside reserves for reconversion once the war was over. Yet an emerging, more radical critique of taxation was also discernible in her speech. She directly challenged the constitutionality of the income tax on the grounds that it was a violation of the Fifth Amendment on the protection of private property, “and probably the Fourth also,” since “it amounts to unreasonable seizure and its ultimate effect will be to deprive me of my property without due process of law.” “As long as the Federal government can use the income tax as a Gestapo, our fundamental American right of privacy is gone,” she told a supporter a few weeks later. “The income tax is the strongest weapon ever placed in the hands of an unscrupulous Government and I feel I must dedicate myself to its repeal. . . . We must cure the disease at its source and I am convinced that the income tax is it.”^{xxiii}

The idea of repealing the Sixteenth Amendment went a step beyond what other tax resisters had advocated. Throughout the 1930s, various business groups from the National Association of Manufacturers (NAM) to the Liberty League had pushed for the reduction of taxes across the board, while on the local level hundreds of taxpayers' and economy leagues had sought to lighten the tax burden in order to mitigate the impact of widespread unemployment and poverty. After Pearl Harbor, however, these voices faded as the nation rallied around the flag and full employment returned. Large companies stood to benefit from the new tax system, which promised them giant tax refunds to erase most of their reconversion losses. The only advocates of tax resistance in wartime were the American Taxpayers Association (ATA) and the Committee for Constitutional Government (CCG), which had been campaigning since 1938 for the ratification of a constitutional amendment to limit the federal taxation of personal income. Yet even they preferred to keep a low profile so as not to be singled out as unpatriotic. Only in 1943 did their campaign become news when eight states passed the amendment, bringing the total number to fifteen. Kellems dismissed their efforts as too moderate. Inspired by the radical approach of the NWP, she sought to repeal the Sixteenth Amendment, "Period."^{xxiv}

In a nation at war, her speech immediately generated widespread outrage and elicited a particularly aggressive response from the state. This was hardly a surprise: since the beginning of the conflict, a wide array of federal agencies and private groups—ranging from the Office of War Information to the American Jewish Committee—had been working tirelessly to promote consensus and shared values, portraying any attempt to divide Americans as "Hitler's way, not the American Way." Her frontal attack on the income tax, one of the pillars of the warfare state, was therefore particularly inflammatory. In headlines across the country, she became a national pariah, condemned as un-American and a traitor to the nation by Treasury Secretary Morgenthau, who noted that this was "especially unworthy of persons profiting from war contracts." Her

position was almost universally decried as a “crackpot idea.” Major publications such as the *New York Times*, the *Washington Post*, the *Los Angeles Times*, and the *Chicago Tribune* covered her story overnight, and more than forty local newspapers throughout the country responded with hostile editorials (“Our Own Joan of Arc of Industry Leads One-Woman Federal Tax Strike,” mocked Connecticut’s *Bridgeport Herald*).^{xxv}

The controversy took an even more personal turn when excerpts from her private love correspondence with a German Count residing in Argentina, Frederic Von Zedlitz, were leaked to the press in a deliberate attempt by the State Department Intelligence Service to silence her. Prominent political commentators Drew Pearson and Walter Winchell used them to claim that she was “palsy with a Swastinker.” They were soon joined by Representative John M. Coffee, a Democrat from Washington, who read the same excerpts on the floor of the House and charged her with being “a tool of the Goebbels propaganda machine” and a “threat to the American war effort.” Even the FBI started looking into what director Edgar Hoover himself considered an “important case.” Kellems’s background was checked in search of potential “subversive activity” and Zedlitz’s everyday activities in Argentina were closely monitored. Only years later was the investigation discontinued for lack of any conclusive evidence. Under these mounting personal attacks, Kellems silently resumed her tax payments in March.^{xxvi}

The impact of this brutal episode on her career is hard to exaggerate. On a personal level, her relationship with Zedlitz was never the same: although they had been engaged since the beginning of the war and she still loved him, they never married and she remained single for the rest of her life. This profound scar ingrained in her an acute sense of the totalitarian potential of the federal government. Reflecting on the scandal several years later, she acknowledged that “in many ways, I suppose you could say that these letters business ruined my life. But I had nothing to conceal, and the sacrifice will not be important if I am successful in my purpose of turning the

Communists out of powerful places in my country and persuading Congress to pass some sensible low taxes.” After she lost a suit for libel against a union newspaper that had qualified her actions as “treasonable,” she wrote to her mother that “[f]or the first time in our country it has been held that the expression of political opinions contrary to those of the political party in power is treason. A milestone on the long road trod [*sic*] by both Germany and Russia.”^{xxvii}

She had a point, for the aggressiveness of her critique of the income tax was far outmatched by the ferocity of the response. This phenomenon illustrates our first lesson: how patriotism and taxation fused completely during World War II, thereby making tax resistance un-American. It was the climax of a long process started in the 1930s, when New Dealers had begun to adopt a nationalist discourse to shore up their reform agenda and bring together a broad coalition ranging from racial minorities to labor unions. Tellingly, Morgenthau suggested in a deposition in 1946 that her call for a nationwide tax strike might have been “extremely harmful to the morale of the country,” even though she was “the only person of all taxpayers who felt that way.” The fact that most of the country did not object to this reasoning demonstrated that government efforts to link taxpaying with patriotism had been spectacularly successful.^{xxviii}

<comp: insert one line space>

After this setback, Kellems returned to the advocacy of women’s rights. Too independent-minded to submit herself to its rigid hierarchical system and too preoccupied with taxes to focus only on the ERA, she left the NWP in 1946. Nevertheless, she continued to draw inspiration from the example of civil disobedience provided by older suffragists. In April 1947, she invited one hundred professional women—including also prominent socialites such as libertarian author Rose Wilder Lane and future founder of the Minute Women, Suzanne Silvercruys Stevenson—to

attend a nighttime “work party” at her cable-grips factory. A carefully orchestrated public relations stunt, the demonstration was an attempt to protest a state law prohibiting night work for women. It proved a remarkable success and contributed to its repeal later that year. To Kellems, the “party” served as a triumphant example of how an orderly and peaceful act of civil disobedience could eventually bring down a law, thus reinforcing her faith in the methods of libertarian feminism. A few months later, in February 1948, she applied the same tactics and declared her refusal to withhold the income tax from her employees’ pay.^{xxix}

This was a calculated move, for withholding was a central feature of the tax system created during the war. Implemented in 1943, it required employers to collect their employees’ income tax by withholding it directly on their wages instead of having employees pay themselves. The goal was to facilitate collection by centralizing and streamlining income tax payments, and, more important, to remove payments from the everyday routine of taxpayers in order to make the tax burden feel less onerous. As a result, it helped what was at first a wartime emergency measure, the mass-based income tax, become a permanent addition to the U.S. peacetime tax system. For right-wing activists like Kellems, withholding was therefore a major reason why the dangerously broad powers of the warfare state persisted when they should have been curtailed. “When withholding had been implemented in 1943,” she later explained, she had “mistakenly believed that we were justified in suspending our constitutional rights and liberties in time of great emergency.” Now, she had “become convinced that there is no national disaster or emergency, including a world-wide war that cannot be handled *better* within the framework of our Constitution.”^{xxx}

Her radical constitutional critique of the income tax was incongruous in the postwar political climate. To be sure, the aftermath of the war did witness a resurgence of conservative activity. Right-wing business groups such as the NAM or the U.S Chamber of Commerce

(USCC) led an aggressive campaign to undermine the legitimacy of an empowered labor movement and reassert the values of free enterprise, productivity, and individualism. The sweeping Republican victory in the 1946 midterm elections, which gave control of both houses of Congress to the GOP for the first time since 1928, as well as the passage of the anti-labor Taft-Hartley Act in 1947 over a presidential veto, certainly testified to their success. With fears of communist infiltration running increasingly high, right-wing attacks on the president and his administration were also common. Even so, taxation was not a divisive issue. Victory, economic prosperity, and the high defense spending of the Cold War ushered in a bipartisan approval of the New Deal tax system. Both major parties agreed to maintain its central characteristics, and 60 percent of Americans perceived the income tax as fair. This widespread fiscal consensus meant that Kellems was facing another uphill battle.^{xxxii}

On February 13, 1948, before the Rotary Club in Los Angeles, she stood up to deliver a powerful synthesis of libertarian feminism and tax resistance. The income tax, she declared, was a departure “from our constitutional method of taxation” established by “our forefathers.” Withholding was “a monstrous invasion” of private property, a “miserable system foisted upon the people of our country by New Deal zealots and arrogant Communists who have wormed themselves into high places in Washington. . . . We don’t need to go to Russia for slavery, we’ve got it right here.” The federal government had no right to force employers to collect taxes in lieu of their employees, she proclaimed, without paying them for the work. This was why she had made “the grave decision” to break the law and stop withholding. Civil disobedience was the only way to preserve America’s “heritage of freedom,” and she called upon her audience to follow her and take action before it was too late. In a stirring conclusion, she called for women to mobilize and solve this man-made problem: “Women, women of America, let us band together! . . . Let us write, let us wire, let us telephone our Congressmen, let us march on Washington, if

necessary, but let us demand that this monstrous, wholesale robbery of the American people come to an end!”^{xxxii}

Her goals were twofold. On the one hand, she hoped to force the government to indict her so that she could bring a test case to challenge the constitutionality of withholding. On the other hand, she sought to spark a large-scale resistance movement. She sent several open letters to the secretary of the treasury and the president asking to be indicted. To emphasize her orderly behavior, she made sure all of her employees paid their income tax themselves. Yet instead of playing into her game, the federal government sent Internal Revenue agents to collect nearly \$8,000 over a year and a half directly from her bank account as penalty. With her company already facing some severe financial difficulties, she could not afford to wait and lose more money. She filed her claim with the federal District Court in New Haven, and *Kellems v. United States of America* began in February 1950. Her argument that withholding was unconstitutional because it represented “deprivation of property without due process of law” and “involuntary servitude” brought only mixed results. Though she managed to recover almost all her money, she failed to secure a judicial ruling on the constitutionality of withholding and had to resume compliance.^{xxxiii}

Regardless of her limited success in courts, the episode once again attracted media attention everywhere and turned her into a household name. As part of a nationwide speaking tour, she was one of the first women to appear on the radio show *Meet the Press*. This time, many journalists agreed that her problems were not ungrounded, even though they also noted that her solution would be akin to “killing a patient to cure his cold.” The popular response was far more enthusiastic, as illustrated by the thousands of letters she received, mostly from like-minded small business owners. Her correspondents rejoiced that someone had finally dared to voice their concerns and fill the void left by the NAM and the USCC, which like most big companies

supported withholding. She wrote to her mother that the response to her speech was “unbelievable” and the publicity “beyond [her] fondest expectations.” She had undoubtedly “started something, and it is my duty to carry through and help the American people out of this terrific mess.” Convinced as she was that her cause could potentially gather considerable grassroots support, she returned to the Los Angeles Rotarians in June 1951. There she triumphantly proclaimed that “we are on the verge of a mass civil disobedience!” and announced the creation of a new group: the Liberty Belles. After its incorporation in New York City, the first national rally was held in Los Angeles in November. It proved a resounding success, with six thousand people in attendance despite the pouring rain.^{xxxiv}

The Belles shared several features with other right-wing women’s groups of this period. At a time when anticommunist frenzy was at its peak throughout the country, the first item on their agenda unsurprisingly called for the “eradication of all Socialism, Communism, and corruption.” Neither was its structure highly original: organized in autonomous local chapters, members were asked, among other things, to denounce “socialist influences,” fly the flag every day, write to their Congressmen, and wear the group’s pin (a miniature representation of the Liberty Bell). Out of the roughly thirty-five thousand who joined the group in 1952, a large majority were middle-class married women, mostly from conservative bastions like Southern California and the Midwest—but also from New England, where Kellems had her headquarters. The Belles’ discourse also tapped into the long tradition of middle-class Republican “clubwomen,” which portrayed women as morally superior to men and politics as a crusade between good and evil. Not only was its National Board of Directors all female, but its leaders explicitly called for women to take charge and replace men in positions of power. Men could join only the auxiliary group called the Liberty Boys and had to pay \$2 dues instead of \$1. What perhaps really distinguished the Belles from other groups was that Kellems saw it as a “hard core

of resistance” for her own campaigns, and in particular her crusade against the income tax. As a result, members were asked to strongly emphasize tax-related issues.^{xxxv}

These women activists left their mark on the politics of tax resistance. Following their example, a small group of housewives in Marshall, Texas, announced their refusal to collect Social Security taxes from their domestic employees in March 1951, on the basis that the tax was unconstitutional (domestic servants had been included in the withholding system by an amendment in 1950). After four years of litigation, the Supreme Court refused to hear them, but the case nonetheless attracted national attention. Their arguments directly collided with the more moderate rhetoric of the ATA and the CCG, whose amendment to limit the income tax had been ratified in almost thirty states by late 1951. The respectable businessmen who formed the core of these two groups sought to cap the income tax on the grounds that it would stimulate economic growth. For Kellems and her middle-class-women followers, the stakes were entirely different. Because they understood the issue in terms of constitutional rights—in particular the right to property—any half-measure amounted to an unacceptable compromise. It was a matter of nature, not degree. She made this point abundantly clear in her pamphlet “Toil, Taxes and Trouble” in 1952. In the plain and accessible style typical of the conservative gray literature that flourished in this decade with the creation of patriotic bookstores, she argued that “Trying to have a ‘little’ income tax is like trying to have a ‘little’ pregnancy.” “Neither will stay little,” she wrote, “both rapidly swell to amazing proportions. . . . A limitation of even one per cent would still mean corruption.”^{xxxvi}

Such uncompromising language was typical of the small number of conservative tax resisters of the 1950s, with whom Kellems established close ties. She kept up a personal correspondence with the libertarian antitax intellectual Frank Chodorov, whose *The Income Tax: Root of All Evil* (1954) echoed many of her own radical arguments. She later acknowledged him

as “one of the finest minds we have had in our midst,” to which she owed much and who “guided my reading in a very real way and contributed greatly to my thinking.” She also wrote a letter of support to Utah governor John Bracken Lee (himself the author of the foreword to Chodorov’s book) when he made the headlines in October 1955 by refusing to pay his income tax on the grounds that using taxpayer money for “the support of foreign nations” was unconstitutional. In 1953–54, she even appeared as the guest conservative on the television show *Answers for Americans* in the company of William F. Buckley Jr. Like all these figures, she identified with the Republican Party but despised the moderate Eastern wing that controlled it. When she ran against incumbent John Davis Lodge in the Connecticut GOP gubernatorial primary in 1954, for instance, she claimed that he “and I represent two entirely different schools of thought. He is a New Deal Republican. I am a Republican Republican. We share nothing in our political thinking except the name, and my kind of a Republican had the name long before Governor Lodge and his New Deal imitators came in and took us over.”^{xxxvii}

She continued to identify with the right wing of the party even after her own crusade against the income tax suffered a crippling blow. In 1952, the California chapter violated the Belles’ nonpartisan rule by endorsing its own candidate, the conservative Thomas Werdel, in the state’s Republican presidential primary. This move infuriated many other chapters, but Kellem showed little interest in negotiating an arrangement and was unable to solve the problem. By late 1953, the group was torn apart by bitter and continued infighting. With a high turnover rate in the board of directors, the Belles soon disbanded—a fate not unlike that of many other small anticommunist groups that did not survive the ebbing of the Red Scare in the mid-1950s. She adopted a lower public profile after this failure, though she remained actively involved in right-wing networks. In 1954, she became the co-sponsor of a group that she saw as the successor of the Belles: the Organization to Repeal Federal Income Taxes (ORFIT), created in 1954 by former

Hollywood silent actress Corinne Griffith. Counting among its members such notable conservative spokesmen as radio host Clarence Manion and General Albert D. Wedemeyer, ORFIT kept alive the kind of radical approach that Kellems had helped introduce. In 1956, for instance, Griffith testified before the Senate Judiciary Subcommittee against any attempt to simply limit the income tax. “Our theory is to repeal it complete,” she said, “and revert it to our original Constitution that our States tax us.”^{xxxviii}

The early Cold War period illustrated the first two lessons presented in the introduction. Though tax resistance was no longer seen as treason, it remained an unpopular cause promoted only by a minority. What brought Kellems and this small group of devoted resisters together was their use of a shared repertoire that emphasized constitutional rights, civil disobedience, and grassroots populism—directly inspired, in her case, from the example of NWP suffragists. Yet this same shared approach also alienated them from the mainstream GOP for years. In 1964, for instance, Kellems threw her wholehearted support behind the conservative Republican presidential candidate Barry Goldwater and co-led his campaign in Connecticut, self-financing a fifteen-minute television program. Yet after the second broadcast, the Republican State Campaign Policy Committee, made up of moderate party leaders, asked her to quit on the grounds that her “utterly wild” statements were harmful to the party and the candidate. Ultimately, Lyndon B. Johnson’s landslide victory prompted the moderate wing of the GOP to purge the party of its conservative elements, which were seen as too extreme. Already isolated, Kellems was forced to temporarily suspend all political activity.^{xxxix}

<comp: insert one line space>

Once again, Kellems quickly bounced back. In the fall of 1967—at the age of seventy-one—she decided to resume graduate school at the University of Edinburgh in the hope of obtaining the Ph.D. degree that had eluded her at Columbia more than four decades earlier. Her dissertation research into the history of the income tax attracted her attention to the income tax disparities between single and married taxpayers. This discovery, all the more salient to someone who held the government responsible for her singlehood, prompted her to undertake her last crusade against taxation. On April 15, 1969—the deadline for filing income tax returns—she announced to the press that she had sent a blank income tax return form for the past year, and claimed that she would not “pay another penny in taxes until single persons are taxed at the same rate as married persons filing jointly.”^{x1}

Marriage had long been central in income tax debates. In the first decades after the passage of the Sixteenth Amendment, only a tiny minority of wealthy married couples filed returns. While most states had a common-law regime in which spouses filed separate individual returns, eight had a community-property regime where property acquired during marriage was owned jointly by both spouses and couples legally enjoyed the benefits of income splitting (which allowed significant tax savings for the spouse with the higher income, due to the progressivity of tax rates). Since maximum marginal tax rates exceeded 90 percent after World War II, the threat that a rising number of affluent taxpayers would simply move from common-law to community-property states became a real conundrum for state legislatures anxious about the possible loss of tax revenue, but at the same time afraid that adopting community-property laws would make divorce more appealing to women. In an effort to equalize the tax treatment of married couples throughout the country, Congress adopted the income-splitting joint return in 1948, extending its benefits to all couples regardless of their location. The law also created what

came to be known as the “singles penalty”: singles paid more taxes than couples with the same total income, in some cases as high as 42 percent more.^{xii}

This was hardly an oversight. From the New Deal in the 1930s to the Great Society in the 1960s, the heterosexual nuclear family had been a crucial tenet of American liberalism. The model of a family in which the husband worked for wages while the wife stayed home to raise the children was so deeply embedded in most government projects from urban housing to welfare that it was hardly a subject of discussion at all. Beyond the circles of power, this ideal was widely believed to be the foundation of social order, and most Americans sought to emulate it. So pervasive and consensual were these gender norms that the singles penalty barely raised any eyebrows in its first years. In 1951, Congress partially addressed the issue by creating a “head of household” category with a lower tax rate for persons supporting a dependent. Three years later, however, an attempt by the House to provide this category with the full benefits of split incomes was thwarted in the Senate. Throughout the 1960s, Senator Eugene McCarthy, a Democrat from Minnesota, introduced several bills to reduce the penalty, but his efforts never came to fruition.^{xiii}

Toward the end of the decade, however, the tide started to turn. For a variety of reasons, taxation rapidly became a burning issue in national politics. The 1948 income-splitting joint return had been only one of many tax deductions granted to various groups such as business, homeowners, or the elderly. After World War II, these tax breaks had become a popular way for politicians to favor specific constituencies while avoiding public scrutiny and for interest groups to offset an increasing rate of inflation. Yet their accumulation soon resulted in an exceedingly complicated tax code and significant losses of tax revenue. With time, many of the old deductions had also become useless and needed to be revised, thus attracting attention from congressmen and experts. More broadly, the general public was also paying more and more attention to the inequities of the tax code. Since income tax brackets were not indexed on prices, the mounting

inflation of the late 1960s resulted in higher tax rates for more and more Americans. As their real income was dropping, the tax code and its injustices became a salient issue in the national public debate. In 1969, tax reform rose to the top of the legislative agenda, at the same time as Kellems made her speech.^{xliii}

Her decision was motivated by the same libertarian blend of feminism and tax resistance that ran through her whole career. For instance, although both single men and women were similarly disadvantaged by the joint return, she stressed its unfairness to the latter: with soldiers being killed in Vietnam or marrying foreign wives, “there soon won’t be any available husbands for American girls in this age group,” she said. “Are these girls and millions of other single women to be penalized by outrageous taxes because there aren’t enough husbands to go around? . . . Isn’t it enough they lose their husbands without having to pay increased taxes for the sacrifice they have made?” In addition, she again resorted to civil disobedience to test the constitutionality of the law and rally popular support. In an open letter to Secretary of the Treasury David S. Kennedy, she informed him that she would not pay any more taxes until the government refunded her \$73,409.03, which she claimed had been “illegally taken from me” since 1948 “because I have no husband.” Finally, the Constitution remained her frame of reference. “There is no law that says single people must pay at a higher rate than married people,” she declared. “Congress never has, nor does it dare to pass such a law. Even the Supreme Court would have to declare it unconstitutional.” If singlehood could be taxed, then, she argued, “you can tax me because my eyes are gray.”^{xliv}

In other words, the difference from her earlier campaigns lay not in the content of her message but in the strikingly wider and different reception it enjoyed. Instead of remaining on the sidelines of national politics as before, Kellems quickly became the self-proclaimed leader of a fledgling reform movement. A few months after her speech, she endorsed a bill by Senator

McCarthy to abolish the singles penalty. The majority of her supporters came this time not from the right—she commented disparagingly on Republican congressmen’s lack of support, saying that she wouldn’t give them “one thin dime”—but from the other side of the spectrum. Liberal Democrats such as Ed Koch, the future mayor of New York City, and Bella Abzug, leader of the women’s movement, embraced her crusade. As passionate as ever, she welcomed these new allies and told her supporters to “MOST IMPORTANT—Bombard your two Senators and your Congressman with letters. . . . Talk, talk, talk, write, write, write, write.” She testified before the Senate Finance Committee in October. Although the landmark Tax Reform Act enacted that year lowered the maximum tax surcharge of single persons from 42 to 20 percent, McCarthy’s more radical bill was soundly defeated in the Senate. Kellems considered the attention it generated a “moral victory,” but she pledged to continue her militancy.^{xlv}

This striking reversal of alliances had its roots in the wide-ranging transformations that had reshaped the political landscape. In the late 1960s, the GOP increasingly moved away from the discredited issue of anticommunism to adopt instead an agenda dominated by what would later be called “family values.” Not without success, they attributed the perceived epidemic of youth delinquency and loosening of sexual behavior of those years to the disintegration of the traditional nuclear family, rising divorce rates, and a loss of parental authority—an orientation incompatible with Kellems’s defense of singlehood. Rather, her new allies came from the left, where her constitutional arguments resonated with the powerful social movements that had recently emerged on the national scene. No longer a mark of fanaticism, the same rhetoric was used with success by African Americans, feminists, and gays, who all claimed that their constitutional rights as citizens were being denied because of their race, gender, or sexual orientation. Her defense of singles echoed the “rights revolution” embraced by this new generation, whose repertoire she applied to a low-profile minority group: singles. At a time when

advocates of minorities found a home in the Democratic Party, it was only logical that an institution she had hitherto abhorred would try to join forces with her.^{xlvi}

Yet their alliance remained circumstantial. As the second lesson to be drawn from her life suggests, her adherence to the tradition of libertarian feminism made her position vis-à-vis the Democratic Party ambivalent. On the one hand, she was glad to receive support from a new wave of feminist activists in her campaign for the ERA. In August 1970, she marched alongside state leaders of NOW in Hartford to celebrate the fiftieth anniversary of women's suffrage. Three years later, after she personally testified before the Connecticut legislature, the amendment was finally ratified in her state. On the other hand, she was uneasy about the new generation of activists who had also found a home in the Democratic Party and whose tactics she found too disrespectful of authority. In an era when the rhetoric of "law and order" loomed large, she found herself in the awkward position of having to argue that her own practice of civil disobedience was somehow more respectable and law abiding than others'. With a touch of humor, she noted, for instance, in 1971 that "I haven't broken any laws. I don't believe in that. I have filed my [income tax return] form 1040 religiously every year. I have signed it and mailed it to the IRS right on time. I just haven't put any figure down on it." "I'm not trying to get people to the barricades," she claimed, "I believe in the orderly process of dissent." In 1974, she continued to emphasize that her crusade had taken place "within the framework of the Constitution. I'm an old lady. I'm no good at burning bras or demonstrating in the streets." These statements made clear why Kellems's alliance with the Democratic Party on the issue of the singles penalty was an ad hoc coalition that never cemented into an enduring partnership.^{xlvii}

But lobbying on Capitol Hill was only one side of her advocacy. Loyal to her belief in civil disobedience, she again waited for the government to indict her for her refusal to pay the income tax, and in the process she came into direct conflict with the IRS. She refused to produce

her tax records for the years 1966 to 1968, and when summoned before IRS agents in October 1969, she brought a copy of the U.S. Constitution to substantiate her claim that handing over her tax documents would violate her constitutional rights. Facing their continued harassment, she published a two-page open letter in the *Washington Post* in March 1971 in which she called agents “cogs,” adding: “Press the IRS button, and the wheels whirred, the ponderous, creaky MACHINE moved into action, exactly as programmed.” She eventually sued the Commissioner of Internal Revenue before the U.S. Tax Court in January 1970 in an attempt to prove the unconstitutionality of the singles penalty. In his petition, her attorney David R. Shelton stated that the joint-return device “violates the Fifth, Fourteenth and Sixteenth Amendments to the Constitution . . . and constitutes taking property without due process of law, the denial of equal protection of law and the arbitrary confiscation of property.” The Court ruled against her in June 1972. She appealed several times, until finally the U.S. Supreme Court refused to review her case a year later, arguing that this matter lay with Congress, not the judiciary. True to her word, she would file only blank income tax returns until her demise in 1975.^{xlviii}

Though inconclusive, the test case served the same purpose as it had previously of helping Kellems generate publicity to lobby Congress. The radical transformation of her public image illustrated the lesson that tax resistance was no longer the purview of a few right-wing extremists but instead had entered the mainstream of national politics. She was portrayed in the press this time not as a conservative crackpot, but as the inspiring, consensual champion of a cause affecting millions of Americans. Immediately after her public address in April 1969, phone calls and invitations to attend radio and television shows started pouring in. She received approximately twenty thousand letters over the span of six years, written from every state in the Union, by singles, widows and widowers, elderly and youth, men and women, Republicans and Democrats alike. In 1970, she received the *New Haven Register*’s Citizen of the Year award.

Clearly, she benefited from a radically transformed political climate. While she was busy advocating for singles, a wave of antitaxation protests was sweeping the country from Boston to Detroit to Sacramento. These demonstrations were the product of middle-class Americans whose income was squeezed by economic stagflation and who took to the streets to oppose local property-tax reassessments and consequent tax hikes. For them, tax resistance was not a partisan move but a badge of patriotism. Kellems's attacks on the IRS were also representative of a broader climate of distrust toward this institution, marred by multiple scandals of corruption and politically motivated investigations in the early 1970s.^{xlix}

Further evidence that her arguments had struck a chord among the middle class was suggested by the profiles of those who testified at the hearings on singles held by the House Ways and Means Committee in the spring of 1972 and 1973. Among them were four Democrats and four Republicans, the Vice President of the Air Line Pilots Association's Steward and Stewardess Division, a U.S. Coast Guard Chief Warrant Officer, and a representative of Parents without Partners. Emphasizing the plight of ordinary Americans, their message echoed Kellems's antiestablishment populism. As Henry Couture, president of Single People United, put it, "You can listen to intellectuals, lawmakers, and politicians explain why they think this has happened to singles, but if you use common-sense, and are the single who is being penalized, you can't help but think that these very people, trying to explain the injustice may need to study the Nation's structure more closely." Foremost among these advocacy groups was the Committee of Single Taxpayers (CO\$T). Founded in July 1971 in the wake of Kellems's initial speech and co-chaired by McCarthy and George L. Murphy, a Republican from California, CO\$T was a "nonpartisan" congressional lobby group claiming to represent "the single taxpayer's voice." By April 1972, CO\$T announced that it had received fifty thousand letters of support; in February 1974, it declared a membership of ten thousand from all fifty states.¹

Despite this outpouring of support, Kellems's campaign to reform the tax code faced long odds in Congress, where it had to overcome a highly centralized power structure. For decades, the House Ways and Means Committee had held sway over tax debates. Its chairman from 1958 to 1975, Arkansas Democrat Wilbur D. Mills, was often called "the most powerful man in Washington." A highly knowledgeable tax expert, he enjoyed the safety of an uncontested district and had the last word on most tax bills. Though tax reform ranked high on his agenda, he was more preoccupied with other tax breaks such as the depletion allowance for the oil industry. Kellems understood his power from early on and maintained a personal correspondence with him for years, but Mills was well known for being unreadable. She repeatedly complained that he had broken his pledges of support and soon identified him as her "biggest obstacle." One reason why he remained uncommitted was the severe economic situation, with stagflation, rising unemployment, trade deficits, and the energy crisis. This bleak context made the abolition of the singles penalty—a loss in tax revenue of approximately \$1.6 to \$1.8 billion—all the more difficult. Himself a fiscal conservative attached to balanced budgets, Mills told her privately that the "very large revenue loss" incurred by the bill "clearly presents a problem," and that "[her] group does not have sufficient support" among the members of his committee to ensure passage.^{li}

Two other factors helped stymie her efforts. Most important was the fear of many lawmakers that abolishing the singles penalty would not only mean fewer tax revenues but would risk undermining the "institution" of marriage by encouraging companionship or cohabitation. "We make a break for husbands and wives," said John Nolan, Deputy Assistant Treasurer for tax policy, "since the family is the basis of our society." "I happen to feel," added Assistant Secretary of the Treasury for Tax Policy Edwin Cohen before the House in 1972, "that the husband and wife represent a partnership, and that they have common interests, and the wife is I think in our basic American tradition devoted to her husband's success and efforts."

Such deeply entrenched gender norms severely limited the impact of Kellems's own constitutional arguments. Yet she also shared some of the blame. After reading an article that labeled CO\$T the "leader" of the campaign without mentioning her, she vehemently attacked its founders as "vultures" and belittled their initiative as a "straight money-making scheme." Not until January 1972 did she reluctantly agree to work with CO\$T, but she never fully cooperated with its leadership and continued to ask supporters to send their donations directly to her. As a result, lobbying efforts were hampered by a persistent shortage of funds and the crusade against the singles penalty was never able to gain traction. In the end, none of the more than fifty bills introduced were passed.^{lii}

In the last years of her life, Kellems faced increasingly severe health issues that limited her public activity. She resumed working on her dissertation about the 1948 Revenue Act, but passed away on January 25, 1975, in Santa Monica, California, before she could finish it. Though the campaign against the singles penalty suffered a major blow with her demise, her conflict with the income tax would outlive her. The \$1 million in back taxes she owed to the IRS was posthumously repaid from her estate three years later.^{liii}

comp: insert one line space>

Today, the memory of Kellems has been kept alive by right-wing tax resisters, who know her as the "mother" of their movement. In his recent history *Ain't My America* (2008), conservative writer Bill Kauffman depicts her as a typical advocate of Old Right antistatistism, an "outrageous individualist besides whom Ayn Rand looks like an unchurched mouse." Martin A. Larson, author of *The Great Tax Fraud: How the Federal Government Favors the Rich and Exploits the Masses* (1968), ranked her first in his list of "pioneer rebels" alongside J. Bracken Lee and

Austin Flett. These one-sided portraits, however, tend to emphasize her crusades against the income tax and thus to overlook the libertarian feminist ideas that so deeply informed those same crusades. By contrast, this article has sought to capture the multidimensional character of her life, which made her so hard to easily categorize. At a time when historians are trying to recover the sense of fragmentation and conflict at the core of conservatism, the career of activists like Kellems is a perfect illustration of such trends.^{liv}

Yet it would be a mistake to conclude that, precisely because her life was so complex and atypical, she should be dismissed as a marginal figure with nothing to teach us about larger transformations in American politics. As this article has demonstrated, there are in fact several important lessons to learn from her story. The first one, illustrated by the widely different receptions of her various campaigns, is how tax resistance shifted from being the domain of a small hard core of right-wing activists to being celebrated as a cause around which ordinary people could rally to vent their anger against the establishment. In other words, her long-standing fight over the income tax tells us a lot about the changing relationship of Americans with their government. The second lesson has to do with the political tradition to which Kellems belonged. Heir to the first-wave feminists of the NWP, she embraced their fight for legal equality and applied their emphasis on constitutional rights and civil disobedience to her own practice of tax resistance. It was precisely because she followed their radical tradition consistently throughout her life that she managed to appeal to both major political parties at different times without ever managing to enter into a lasting partnership with either one. Third and last, her story demonstrates that two movements usually seen as incompatible, the far right of the early Cold War and the rights revolution of the 1960s, in fact shared much of the same repertoire—including a similar emphasis on taxation as a cause and on constitutional rights, civil disobedience, and antiestablishment populism as tactics. The fact that Kellems became a hero of

both movements was therefore far from a strange coincidence—it was the logical consequence of fundamental changes in the political landscape.

Princeton University

<comp: set as unnumbered footnote at bottom of first page of article>For their helpful comments on previous drafts of this essay, I am grateful to Stephen Clay, Nicolas Delalande, Romain Huret, Kevin Kruse, Isaac William Martin, Ajay Mehrotra, Pauline Peretz, Denis Rousselier, Sean Vanatta, Benjamin Waterhouse, Mark Wilson, Julian Zelizer, and the anonymous reviewers of the *Journal of Policy History*. Special thanks to Betsy Pittman of the Thomas J. Dodd Research Center at the University of Connecticut and to Margot Canaday for their research assistance.

<1> Notes

ⁱ “Miss Kellems Announces her Own ‘Westport Tea Party’ As Tax Protest,” *Hartford Courant*, 19 January 1944.

ⁱⁱ *Congressional Record—Senate*, 18 February 1971, 3038.

ⁱⁱⁱ See, for instance, Maurice Isserman and Michael Kazin, *America Divided: The Civil War of the 1960s* (New York, 2012), 6–20.

^{iv} Ida Walters, “Lonely Causes: At 77, Vivien Kellems Looks Ahead to Years of Battling the IRS,” *Wall Street Journal*, 7 January 1974; Barbara Carlson, “IRS Gets Vivien’s Sweetner,” *Hartford Courant*, 31 May 1970.

^v For a previous treatment of Kellems’s life, which left several dimensions of her career undocumented and did not use her personal papers, see Carolyn C. Jones, “Vivien Kellems and the Folkways of Taxation,” in *Total War and the Law: The American Home Front in World War II*, ed. Daniel R. Ernst and Victor Jew (Westport, Conn., 2002).

^{vi} On tax resistance, see Romain Huret, *A Republic Without Taxpayers: American Resisters to Progressive Taxation from the Civil War to the Present* (Cambridge, Mass., 2014); Isaac William Martin, *Rich People's Movements: Grassroots Campaigns to Untax the One Percent* (Oxford, 2013); Nicolas Delalande and Romain Huret, "Tax Resistance: A Global History?" *Journal of Policy History* 25, no. 3 (July 2013): 301–7; Isaac William Martin, "Redistributing Toward the Rich: Strategic Policy Crafting in the Campaign to Repeal the Sixteenth Amendment, 1938–1958," *American Journal of Sociology* 116 (July 2010): 1–52; Romain Huret, "'Une armée de délinquants fiscaux'? Les refus de l'impôt aux Etats-Unis au lendemain de la crise de 1929," *Revue d'histoire moderne et contemporaine* 56 (2009): 188–210; Isaac William Martin, Ajay K. Mehrotra, and Monica Prasad, eds., *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge, 2009); Julian E. Zelizer, "The Uneasy Relationship: Democracy, Taxation, and State Building Since the New Deal," in *The Democratic Experiment: New Directions in American Political History*, ed. Meg Jacobs, William J. Novak, and Julian E. Zelizer (Princeton, 2003); David T. Beito, *Taxpayers in Revolt: Tax Resistance During the Great Depression* (Chapel Hill, 1989); Isaac William Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics* (Stanford, 2008); David O. Sears and Jack Citrin, *Tax Revolt: Something for Nothing in California* (Cambridge, Mass., 1982).

^{vii} "Rebuked for Call Not to Pay Taxes," *New York Times*, 20 January 1944.

^{viii} Charles F. J. Morse, "Income Tax Opposition Insists on Being Heard," *Hartford Courant*, 10 August 1971.

^{ix} On the NWP, see Susan D. Becker, *The Origins of the Equal Rights Amendment: American Feminism Between the Wars* (Westport, Conn., 1981); Nancy Cott, *The Grounding of Modern Feminism* (New Haven, 1987); Jo Freeman, *A Room at a Time: How Women Entered Party*

Politics (Lanham, Md., 2000); Dorothy Sue Cobble, *The Other Women's Movement: Workplace Justice and Social Rights in Modern America* (Princeton, 2004); Leila J. Rupp and Verta A. Taylor, *Survival in the Doldrums: The American Women's Rights Movement, 1945 to the 1960s* (New York, 1987).

^x Philip M. Keohane, "Kellems Faints Crusade Fizzles," *Middletown (Conn.) Press*, 4 November 1964, Folder: 1964 campaign, clippings and photos, Box 40, Vivien Kellems Papers. Archives & Special Collections at the Thomas J. Dodd Research Center, University of Connecticut Libraries (unless otherwise specified, all archives cited here are from this collection).

^{xi} "It's Liberation Day for Women," *Chicago Tribune*, 26 August 1970.

^{xii} On the rights revolution, see Mark Tushnet, *The Rights Revolution in the Twentieth Century* (Washington, D.C., 2009); Samuel Walker, *The Rights Revolution: Rights and Community in Modern America* (New York, 1998).

^{xiii} The literature on the conservative movement is vast. On the role of intellectuals, see George H. Nash, *The Conservative Intellectual Movement in America, Since 1945* (Wilmington, Del., 1996); Angus Burgin, *The Great Persuasion: Reinventing Free Markets Since the Depression* (Cambridge, Mass., 2012). On tax resistance, see note 6. On middle-class housewives, see Michelle Nickerson, *Mothers of Conservatism: Women and the Postwar Right* (Princeton, 2012); Mary C. Brennan, *Wives, Mothers, and the Red Menace: Conservative Women and the Crusade Against Communism* (Boulder, 2008); Catherine E. Rymph, *Republican Women: Feminism and Conservatism from Suffrage Through the Rise of the New Right* (Chapel Hill, 2006); Donald T. Critchlow, *Phyllis Schlafly and Grassroots Conservatism: A Woman's Crusade* (Princeton, 2005); Lisa McGirr, *Suburban Warriors: The Origins of the New American Right* (Princeton,

2001); Glen Jeansonne, *Women of the Far Right: The Mothers' Movement and World War II* (Chicago, 1996).

^{xiv} For an introduction to the emerging literature on singles, see Lily Kahng, "One Is the Loneliest Number: The Single Taxpayer in a Joint Return World," *Hastings Law Journal* 61 (2010): 651–86, esp. part 3. On the Democratic Party and minorities, see Ronald Radosh, *Divided They Fell: The Demise of the Democratic Party, 1964–1996* (New York, 1996).

^{xv} On populism, see Michael Kazin, *The Populist Persuasion: An American History* (New York, 1998); Robert D. Johnston, *The Radical Middle Class: Populist Democracy and the Question of Capitalism in Progressive-Era Portland, Oregon* (Princeton, 2003); "The Cathedral Messenger: Dedication Services of the David Clinton Kellems Memorial Pulpit," Folder: Kellems, David Clinton, 1951–51, Box 1:10; Paul Hodge, "Vivien Kellems: She'd Rather Fight than Switch," 1964; Jack Ahern, "Miss Kellems Doughty Battler in Long Fight for Own Views," 1964, Folder: 1964 Campaign, clippings and photos, Box 40; Logan, "Grips and Taxes—II," *The New Yorker*, 10 February 1951.

^{xvi} On Seligman, see Ajay K. Mehrotra, "Envisioning the Modern American Fiscal State: Progressive-Era Economists and the Intellectual Foundations of the U.S. Income Tax," *UCLA Law Review* 52, no. 6 (August 2005): 1793–1866; "A Crusading Non-Conformist: The Vivien Kellems Story," *The Register Magazine*, 11 June 1961, Folder: Articles newspapers, 1961, Box 57.

^{xvii} "Miss Vivien Kellems to Speak at Lakes' Woman Club Dec. 6," *Mountain Lake News*, 3 December 1939, Folder: Speeches, October–November 1939, Box 63; Frank E. Perley, "She Has Been Acclaimed the Leading Woman in American Industry," *Hartford Courant*, 4 March 1945.

^{xviii} Peggy Haughney, “Advocates Women Be Electrical Stylists,” 1940, Folder: Clippings, 1940, Box 58. On women in the interwar period, see Lois Scharf and Joan M. Jensen, eds., *Decades of Discontent: The Women’s Movement, 1920–1940* (Westport, Conn., 1983); Susan Ware, *Holding Their Own: American Women in the 1930s* (Boston, 1982); Dorothy M. Brown, *Setting a Course: American Women in the 1920s* (Boston, 1987).

^{xix} Speech for the Fairfield County Public Forum, Norwalk, Connecticut, 11 June 1937, Folder: Speeches 1935–37, Box 4; Naomi Doebel, “Reelection of Roosevelt Will Mean Fascism for U.S., Says Woman Industrial Executive,” *Cedar Rapids Gazette*, 14 October 1940; “Sees ‘Betrayal’ by Roosevelt,” 12 October 1940, Folder: Clippings, 1940, Box 58; James T. Patterson, *Congressional Conservatism and the New Deal: The Growth of the Conservative Coalition in Congress, 1933–1939* (Lexington, 1967).

^{xx} Spending number quoted in Kathleen Frydl, *The GI Bill* (Cambridge, 2009), 10. See also James T. Sparrow, *Warfare State: World War II Americans and the Age of Big Government* (New York, 2011), esp. 119–59; Carolyn C. Jones, “Mass-Based Income Taxation: Creating a Taxpaying Culture, 1940–1952,” in *Funding the Modern American State, 1941–1995: The Rise and Fall of the Era of Easy Finance*, ed. W. Elliot Brownlee (New York, 1996); “Predicts War Taxation Will Kill Business,” *Chicago Tribune*, 29 September 1943.

^{xxi} On the situation of small businesses during this period, see John Morton Blum, *V Was for Victory: Politics and American Culture During World War II* (New York, 1976), 124–31; Alan Brinkley, *The End of Reform: New Deal Liberalism in Recession and War* (New York, 1995), 192–94; Mirit Eyal-Cohen, “When American Small Business Hit the Jackpot: Taxes, Politics, and the History of Organizational Choice in the 1950’s,” *Pittsburgh Tax Review* 6, no. 1 (2008): 12; U.S. Senate, Sub-Committee of the Committee on Post Offices and Post Roads, *Investigation of*

Disclosure of Information Obtained Through Censorship, 4 December 1944, 78th Congress, Hearings, 330; Kellems Products, Inc., “Comparative Statement of Operations for the Years Ended December 31, 1939 and 1938,” Folder: Balance sheets, 1939, Box 25; Perley, “She Has Been Acclaimed the Leading Woman in Industry”; “Washington ‘Bureaucracy’ Assailed by Vivien Kellems: War Effort and Business Hampered, She Declared,” *Stamford (Conn.) Advocate*, 28 July 1942, Folder: Speeches 1941–43, Box 63.

^{xxii} Jacqueline Hunt, “Kellems Puts Her Beauty Care on an Efficiency Basis,” 1942, Folder: Misc. clippings, 1935–36, 1940–42, Box 63; Vivien Kellems to Caroline Lexow Babcock, 12 June 1942, Folder: National Woman’s Party, 1941–45, Box 35; Cott, *The Grounding of Modern Feminism*, 51–82.

^{xxiii} “Vivien Kellems Announces Her Own ‘Westport Tea Party’ as Tax Protest,” *Hartford Courant*, 19 January 1944; Kellems to Collector of Internal Revenue, 15 December 1943, Folder: Ads and Internal Revenue Service, 1943, Box 26; Vivien Kellems to Mrs. W. N. Holmes, 28 February 1944, Folder: Attacks by congressman Coffee regarding Von Zedlitz, 1944, Box 5.

^{xxiv} Kim Phillips-Fein, *Invisible Hands: The Making of the Conservative Movement from the New Deal to Reagan* (New York, 2009), 3–25; Beito, *Taxpayers in Revolt*; Mark R. Wilson, “The Advantages of Obscurity: World War II Tax Carryback Provisions and the Normalization of Corporate Welfare,” in *What’s Good for Business: Business and American Politics Since World War II*, ed. Kim Phillips-Fein and Julian E. Zelizer, 16–44 (Oxford, 2012); Martin, “Redistributing Toward the Rich”; “Abolish 200 Useless U.S. Bureaus, Fire 2 Million, Urges Miss Kellems,” *Saint-Louis Post Dispatch*, undated, Folder: Tax strike, 1944, Box 63.

^{xxv} Wendy Wall, *Inventing the “American Way”: The Politics of Consensus from the New Deal to the Civil Rights Movement* (Oxford, 2008), 103–59; “A Crackpot Idea,” *Battle Creek (Mich.)*

Enquirer-News, Folder: Tax strike, 1944, Box 62; “Business Woman Won’t Pay Taxes; Asks Following,” *Chicago Tribune*, 19 January 1944; “Will Not Pay Tax, Miss Kellems Says,” *New York Times*, 19 January 1944; “Woman War Plant Head Defies Income Tax,” *Los Angeles Times*, 19 January 1944; “Rebuked for Call Not to Pay Taxes,” *New York Times*, 20 January 1944; “Calls for Business Revolt: Vivien Kellems, War Producer, Balks at Paying the Income Tax,” *Washington Post*, 19 January 1944. For the local editorials, see Folder: Editorials on tax strikes, 1944, Box 63.

^{xxvi} The origins of the leak were revealed years later. Andy Logan, “Grips and Taxes—I,” *The New Yorker*, 3 February 1951; Irwin Ross, “Vivien Kellems,” *New York Post*, 24 August 1952; “Vivian Kellems [*sic*]—Spontaneous or Inspired Critic?” *Congressional Record-House*, 31 March 1944, 3369–71; Kellems’s relationship with Zedlitz had been the subject of investigation by the bureau as early as 1941, see Summary Memorandum, SAC, to John Edgar Hoover, Director, FBI, and James P. McGranery, Assistant to the Attorney General, 9 April 1945, Vivien Kellems, Count Frederich Karl von Zedlitz, Bureau File 0927235–000–65–36847, Section 3 (574929). Kellems was quickly cleared of all doubts, but the last report on Zedlitz’s everyday activities was filed only on 27 December 1946, see Report, 27 December 1946, Friederick Karl von Zedlitz, with aliases, Buenos Aires, Argentina, 0927235–000—65–36847, Section 3 (574929).

^{xxvii} Logan, “Grips and Taxes—II,” 47; Vivien Kellems to Louisa Flint, 27 June 1946, Folder: Kellems to Louisa Flint, c. 1946, Box 2:58.

^{xxviii} Gary Gerstle, *American Crucible: Race and Nation in the Twentieth Century* (Princeton, 2001), 128–237; “Morgenthau Aids Kellems Suit Defense,” *San Francisco Chronicle*, 15 June 1946.

^{xxix} After her friend Caroline Babcock left her position as NWP executive secretary in 1947 to protest its authoritarian leadership, Kellems ceased paying her dues; on politics, see also Vivien Kellems to Caroline Lexow Babcock, 12 June 1942, Folder: National Woman's Party, 1941–45, Box 35; on the schism within the NWP, see Rupp and Taylor, *Survival in the Doldrums*, 28–31; on the Minute Women, see Don E. Carleton, *Red Scare! Right-Wing Hysteria, Fifties Fanaticism, and Their Legacy in Texas* (Austin, 1985), 111–22; Kellems to Drew Pearson, 9 April 1947, Folder: Curfew law fight 1947, clippings and letters, Box 31.

^{xxx} Jones, “Mass-Based Income Taxation”; W. Elliot Brownlee, *Federal Taxation in America: A Short History* (Washington, D.C., 2004), 107–43; Sparrow, *Warfare State*, 119–59; John F. Witte, *The Politics and Development of the Federal Income Tax* (Madison, 1985), 110–30; Kellems, *Toil, Taxes, and Trouble*, 63–64.

^{xxxi} Elizabeth Fones-Wolf, *Selling Free Enterprise: The Business Assault on Labor and Liberalism, 1945–1960* (Urbana, 1994); Howell John Harris, *The Right to Manage: Industrial Relations Policies of American Business in the 1940s* (Madison, 1982). For an introduction to the voluminous literature on the second Red Scare, see Ellen Schrecker, *Many Are the Crimes: McCarthyism in America* (Boston, 1998). Percentage quoted in Sparrow, *Warfare State*, 246.

^{xxxii} Kellems, *Toil, Taxes, and Trouble*, 20–29.

^{xxxiii} Vivien Kellems to the Secretary of the Treasury John W. Snyder, 30 April, 31 July, and 15 December 1948; Vivien Kellems to the President, 16 June 1948, Folder: Vivien Kellems and David Kellems (Kellems Co.) v. United States of America, undated, 1949–51, Box 24; on the financial difficulties, see Vivien Kellems to Jesse Randolph Kellems, 14 October 1949, Folder: Kellems, Jesse, 1940–49, Box 1:40; Court transcript, 23 January 1951, Folder: Court transcript:

Vivien Kellems et al. v. United States of America et al., 1951, Box 29; Kellems, *Toil, Taxes, and Trouble*, 151.

^{xxxiv} Sylvia Porter, “Kellems vs. U.S.,” *New York Post*, 3 May 1948; Vivien Kellems to Charles Caulfield, 25 August 1949, Folder: Offers of help on Withholding tax, 1948–51, Box 32; Vivien Kellems to Louisa Flint Kellems, 18 February, 26 February, 1 March, 31 May 1948, Folder: Kellems to Louisa Flint, c. 1948–49 Box 2:60; “New Blast Hurlled by Vivien Kellems,” *Los Angeles Times*, 9 June 1951; Bess M. Wilson, “Liberty Belle U.S. Rally to Attack Federal Abuse of Citizens, Constitutional Violations,” *Los Angeles Times*, 18 November 1951.

^{xxxv} “Petticoat Army Goes Forth to War,” *The News-Sentinel (Ind.)*, 7 May 1952, Folder: Liberty Belles clippings, 1952, Box 61; Belles Membership records are not complete, as the California chapter kept separate records. See folder: Liberty Belles names, c. 1953, Box 37; Vivien Kellems to Mr. Horace W. Peters, 27 August 1953, Folder: Tax exempt status, Box 37; Florence Farrell, “Liberty Belles Present Program in El Segundo,” *El Segundo (Calif.) Herald*, 1 May 1952, Folder: Liberty Belles clippings, 1952, Box 61; Vivien Kellems to Blaisdell, 25 July 1952, Folder: Liberty Belles Inc., California, 1953, Box 37; on right-wing female activism in this period and the tradition of “clubwomen,” see Nickerson, *Mothers of Conservatism*; Brennan, *Wives, Mothers, and the Red Menace*; Rymph, *Republican Women*, 131–87; McGirr, *Suburban Warriors*.

^{xxxvi} On the Marshall housewives, see Huret, *A Republic Without Taxpayers*, chap. 6; on the CCG and the ATA, see Martin, “Redistributing Toward the Rich”; on bookstores, see Nickerson, *Mothers of Conservatism*, 142–48; Kellems, *Toil, Taxes, and Trouble*, 155.

^{xxxvii} On Chodorov and Lee, see Huret, *American Tax Resisters*, chap. 6; Vivien Kellems to Robert D. Kephart, 9 July 1973, Folder: Washington D.C.–Massachusetts, 1973, Box 22:462.

For Kellems's correspondence with Chodorov, see Folder: Correspondence Delaware–Georgia, 1952–53, Box 9:204; “Letters Praise Utah Governor for Tax Stand,” *Chicago Tribune*, 15 October 1955; “Tax-Dodging Governor,” *Washington Post*, 10 October 1955; for a picture of Kellems on the “Answers for Americans” show, see Box 27; “Vivien Kellems. Friday, Channel 8 (TV),” 29 October 1954, Folder: Gubernatorial campaign, 1954, Box 37.

^{xxxviii} On the collapse of the Belles, see Vivien Kellems to Mr. Horace W. Peters, 27 August 1953, Folder: Tax exempt status, Box 37; “Liberty Belles Battle over Primary Backing,” *Los Angeles Times*, 7 March 1952; “Liberty Belles Protest on Werdel Move Grows,” *Los Angeles Times*, 8 May 1952; “Liberty Belles Widen Rift on Werdel Slate,” *Los Angeles Times*, 9 May 1952; “Leader Quits Liberty Belles in New Dispute,” *Los Angeles Times*, 20 May 1952; “Minutes of the Liberty Belles Board of Directors,” 7 April, 18 September, 2 December 1952, 7 February, 10 March 1953, Folder: Liberty Belles, Inc. minutebook, 1952, Box 37; on Manion, see Phillips-Fein, *Invisible Hands*, 81–86; on Wedemeyer, see Jonathan M. Schoenwald, *A Time for Choosing: The Rise of Modern American Conservatism* (New York, 2001), 27–32; Griffith quoted in Martin, *Rich People's Movements*, 128.

^{xxxix} “GOP Presses Vivien Kellems to End Goldwater Broadcasts,” *New York Times*, 27 September 1964; “GOP Policy Makers Eye Kellems Show,” *Hartford Times*, 29 September 1964, Folder: 1964 campaign, clippings and photos, Box 40.

^{xl} Ida Walters, “Lonely Causes”; Jack Zaiman, “Vivien Fights for Single Girl,” *Hartford Courant*, 15 April 1969.

^{xli} Alice Kessler-Harris, *In Pursuit of Equity: Women, Men, and the Quest for Economic Citizenship in Twentieth-Century America* (Oxford, 2001), 170–202; Edward J. McCaffery,

Taxing Women (Chicago, 1997), 25–97; Carolyn C. Jones, “Split Income and Separate Spheres: Tax Law and Gender Roles in the 1940s,” *Law and History Review* 6 (October 1988), 259–310.

^{xliii} Robert O. Self, *All in the Family: The Realignment of American Democracy Since the 1960s* (New York, 2012); Elaine Tyler May, *Homeward Bound: American Families in the Cold War Era* (New York, 2008); Ruth Feldstein, *Motherhood in Black and White: Race and Sex in American Liberalism, 1930–1965* (Ithaca, 2000); Stephanie Coontz, *The Way We Never Were: American Families and the Nostalgia Trap* (New York, 1992).

^{xliiii} Brownlee, *Federal Taxation in America*, 129–34; Julian E. Zelizer, *Taxing America: Wilbur D. Mills, Congress, and the State, 1945–1975* (Cambridge, 1998), 283–311.

^{xliv} Zaiman, “Vivien Fights for Single Girl.”

^{xlv} Robert Waters, “McCarthy Goes to Bat for Vivien,” *Hartford Courant*, 4 June 1969; Stan Simon, “IRS Chief, Vivien Bury Hatchet—Briefly,” *Hartford Courant*, 25 April 1972; U.S. Congress, House Committee on Ways and Means, *Tax Treatment of Single Persons and Married Persons Where Both Spouses Are Working*, 10 April and 1 May 1972, 92nd Cong., 2nd sess., Public Hearings, 95–98, 112–15, 121–22; Vivien Kellems to “Dear Browbeaten, Discriminated Against, and Impoverished Taxpayer,” Folder: 1969–71, Tax, Box 42. Capitals in the text; U.S. Congress, Senate Committee on Finance, *Tax Reform Act of 1969*, 26, 29, 30, September, 1, 2 October 1969, 91st Cong., 1st sess., 4875–91; Robert Waters, “Vivien’s Tax Bill Loses in Senate Vote by 66–25,” *Hartford Courant*, 11 December 1969; “Vivien Says Tax Rate Vote Moral Victory,” *Hartford Courant*, 12 December 1969.

^{xlvi} Matthew D. Lassiter, “Inventing Family Values,” in *Rightward Bound: Making America Conservative in the 1970s*, ed. Bruce J. Schulman and Julian E. Zelizer (Cambridge, Mass., 2008); Ronald Radosh, *Divided They Fell*.

^{xlvii} Barbara Carlson, “Women to March, Strike, and Boycott,” *Hartford Courant*, 26 August 1970; Carlson, “Men Asked to March for Women’s Rights,” *Hartford Courant*, 9 August 1970; on law and order, see Michael W. Flamm, *Law and Order: Street Crime, Civil Unrest, and the Crisis of Liberalism in the 1960s* (New York, 2005); Gwen Gibson, “A Connecticut Yankee in Tax Court,” *Los Angeles Times*, 30 September 1971; “She Vows Appeal: Tax Court Judge Ousts Claim by Vivien Kellems,” undated, Folder: Newspapers, 1973–74, Box 47.

^{xlviii} “Open Letter to Secretary John B. Connally,” *Washington Post*, 17 March 1971; Prudence Brown, “Single Woman Fights the System,” *Newsday Business*, Folder: Connecticut, 1971–72, Box 59; “Tax Rebel Again in Ring—For the Unmarried Millions,” *The Atlanta Journal*, 22 January 1970, Folder: Clippings, Taxes, 1969–70, Box 58; Robert Waters, “High Court Bars Kellems’s Appeal,” *Hartford Courant*, 10 October 1973.

^{xlix} On the wave of antitaxation protests, see Martin, *The Permanent Tax Revolt*; Huret, *A Republic without Taxpayers*, chap. 7; on the IRS, see John A. Andrew III, *Power to Destroy: The Political Uses of the IRS from Kennedy to Nixon* (Chicago, 2002); for her mail, see boxes 44–48; “Vivien Kellems, Recipient of The Register’s Connecticut Citizen of the Year Award for 1970,” *The New Haven Register*, 3 January 1971, Folder: Connecticut, 1971–72, Box 59.

¹ House Committee on Ways and Means, *Tax Treatment of Single Persons*; U.S. Congress, House Committee on Ways and Means, *General Tax Reform*, 23 March 23, 1973, 93rd Cong., 1st sess., 2949–3001; House Committee on Ways and Means, *Tax Treatment of Single Persons*, 10 April and 1 May 1972, 9–11; House Committee on Ways and Means, *Tax Treatment of Single Persons*, 25; Clarence Petersen, “Pay an Estimated 20% More: Singles Protest ‘Unfair’ Income Taxes,” *Chicago Tribune*, 7 February 1974; Sylvia Porter, “The Single Taxpayer,” undated, Folder: Columnists, 1971, Letter Sylvia Porter, Box 44.

^{li} Zelizer, *Taxing America*, 283–311; “Vivien Sees Wilbur Mills As Her ‘Biggest Obstacle,’” *Naugatuck (Conn.) News*, 25 March 1971, Folder: Connecticut, 1971–72, Box 59. See the rundown of her interactions with him from 28 April 1971 to 14 June 1972, Folder: Washington D.C., 1972, Box 21:450. See also folder: Correspondence Wilbur Mills, 1973, Box 47; Folder: Wilbur Mills, 1974, Box 48; “Single People Are Taxed Unfairly,” *Dublin (Ga.) Courier-Herald*, 3 September 1969, Folder: Clippings, Taxes, 1969–70, Box 58; Wilbur D. Mills to Vivien Kellems, 27 June 1972, Folder: Wilbur Mills, 1974, Box 48.

^{lii} Lynn Sherr, “Unwed Taxpayers, 28 Million, Claim It’s Discrimination,” *Macon (Ga.) Telegraph and News*, 12 April 1970, Folder: Clippings, Taxes, 1969–70, Box 58; House Committee on Ways and Means, *Tax Treatment of Single Persons*, 85; Kellems to Sylvia Porter, 28 August, 14 September 1971, Folder: Columnists, 1971, Letter Sylvia Porter, Box 44; Kellems to Ms. McConihe, July 11, 1972; CO\$T Accounting, Volume 1, Number 3, August 1972, Folder: CO\$T, 1972, Box 44; “Tax Reform Group Needs Support from Taxpayers,” *The News-Chronicle (Pa.)*, 15 December 1972, Folder: CO\$T, 1973, Box 47; House Committee on Ways and Means, *Tax Treatment of Single Persons*, 25–32. Another issue that complicated the debate and contributed to the defeat of the campaign to abolish the singles penalty was the emergence of the “marriage penalty,” a by-product of the 1969 Tax Reform Act. In situations where both spouses worked and earned roughly the same income, they now paid more taxes than the same unmarried working persons living together. During the 1972 hearings, opponents of the singles penalty testified alongside those opposed to the marriage penalty, making it even harder for the former to make a compelling case, see McCaffery, *Taxing Women*, 58–85; Kessler-Harris, *In Pursuit of Equity*, 170–202.

^{liii} Paula Auclair, “Kellems’s Taxes to Total 1 Million,” *Hartford Courant*, 15 April 1978.

^{liv} Larry R. Williams, *Confessions of a Radical Tax Protestor: An Inside Expose of the Tax Resistance Movement* (Hoboken, N.J., 2011), 46–48; Kauffman, *Ain't My America: The Long, Noble History of Antiwar Conservatism and Middle American Anti-Imperialism* (New York, 2008), 185–87; Larson, *Tax Revolt: U.S.A.! Why and How Thousands of Patriotic Americans Refuse to Pay the Income Tax* (Washington, D.C., 1973), 19–41; Murray N. Rothbard, *For a New Liberty: The Libertarian Manifesto* (Ludwig Von Mises Institute, 1973), 85; Julian E. Zelizer, “Rethinking the History of American Conservatism,” *Reviews in American History* 38, no. 2 (June 2010): 367–92.