Endnotes

- 1 Michael D'Ascenzo, Speech, *Stamp marks a milestone*, Launch of ATO Centenary Stamp, National office, Canberra, 27 July 2010.
- 2 Trevor Boucher, Wall quote, Amungula building, Canberra.

INTRODUCTION

- 3 There is a large literature on this period. Good sources are CV Wedgwood, The Great Rebellion, Vol.1, The King's Peace, 1637–1641; Vol.2, The King's War, 1641–1647, London, Collins, 1955, 1958; Ivan Roots, The Great Rebellion, 1642–1660, London, Batsford, 1966.
- 4 Julie P Smith, *Taxing Popularity: The Story* of *Taxation in Australia*, pp.7–8.
- 5 Smith, p.16.

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- 6 The Argus, 21 March 1910; 4 April 1910; Commonwealth Parliamentary Debates (CPD), Vol. 49, 27 May 1909, pp.59, 107, 140; LF Fitzhardinge, That Fiery Particle, 1862–1914, A Political Biography of William Morris Hughes, Vol. 1, p.243; Smith, pp.49–50; Joy, A History of Taxation by the Australian Government, p.11.
- 7 Smith, pp.19–20; Joy, p.1.
- 8 The Argus, 11 February 1910; CPD, Vol. 49, 27 May 1909, p.155, 23 June 1909, pp.288–89, 297–298, 1 July 1909, pp.656–658; Smith, p.49; Joy, p.11; Australians, Events and Places, p.121; Australians, A Historical Dictionary, p.165.
- 9 The Argus, 7 March 1910, 17 March 1910.
- 10 The Argus, 21 March 1910.
- 11 Election speech meetings and the events that took place at them were well reported. For example: *The Argus*, 2 February 1910, 22 February 1910, 23 February 1910, 24 February 1910, 14 March 1910, 26 March 1910, 4 April 1910, 9 April 1910, 12 April 1910.
- 12 The Argus, 12 April 1910.

- 13 Ballarat Courier, 1 April 1915.
- 14 Goldstein's election campaign was well reported. For example: *The Argus*, 8 March 1910, 11 April 1910.
- 15 The Argus, 14 January 1910, 7 April 1910, 14 April 1910; Australians, Events and Places, p.122.
- 16 The Argus, 16 May 1910; Australians, Events and Places, p.123.
- Annual report 1955, pp.89–90; Official Year Book of the Commonwealth of Australia (Official Year Book) 1901–1910, pp.808–809.
- 18 *The Sydney Morning Herald*, 10 December 1910.
- 19 The Argus, 3 November 1910,
 9 November 1910; The Sydney Morning Herald, 9 November 1910; ATO Story, Our Story, Commissioners of the Australian Taxation Office.
- 20 The Argus, 8 November 1910, 28 November 1910, 30 November 1910, 1 December 1910, 22 December 1910, 9 January 1911, 2 June 1911, 17 June 1911; Annual report 1912 (the first Annual report), pp.3, 7; Annual report 1911–12, pp.17, 42; Annual report 1912–13, p.20. In early years, and during World War Two, reports did not always appear on an annual basis. See Appendix for a complete list.
- 21 *The Argus*, 13 December 1910; Annual report 1912, pp.7–8.
- 22 The Argus, 28 January 1911; The Sydney Morning Herald, 11 January 1911.
- Report of meeting, 22 June 1916, Item M299/4/1, CRS A7073, National Archives of Australia (NAA); Annual report 1911–12, p.36; *The Sydney Morning Herald*, 18 January 1911, 29 January 1911, 14 June 1911, 4 July 1911.
- 24 The Argus, 13 May 1911; The Sydney Morning Herald, 14 February 1911, 1 June 1911; Annual report 1912, p.6; Annual report 1911–12, p.18; Annual report 1913–14, pp.5, 86; Joy, pp.11–12; Smith, p.50.

- 25 The Argus, 13 May 1911; The Sydney Morning Herald, 6 January 1911, 25 January 1911, 20 February 1911; Annual report 1912, pp.10–11; Annual report 1911–12, pp.4, 8, 16; Annual report 1912–13, p.6, 13, 15; Annual report 1913–14, p.7, 16; Interview with Bob Mullins.
- Annual report 1912, pp.7–8, 12–13; Annual report 1911–12, pp.8, 18; Annual report 1912–13, pp.20–21; Annual report 1913–14, p.16; Annual report 1912–13–15, p.18.
- 27 Annual report 1913-14, p.86.
- 28 The Argus, 1 February 1911, 17 February 1911, 16 December 1912; Annual report 1912, pp.8, 11–12; Annual report 1911–12, pp.3, 5–6, 13; Annual report 1912–13, p.5; Annual report 1913–14, p.15; Annual report 1912–13–15, p.18.
- Annual report 1912, pp.24–25; Annual report 1911–12, pp.5, 42–43; Annual report 1913–14, pp.17, 19, 88; Annual report 1915–16, p.11; Annual report 1916–17

 1919–20, p.14; Annual report 1925–26–1928–29, p.14; Smith, p.51; Joy, p.13.
- 30 The Argus, 22 June 1911.
- Annual report 1915–16, p.89; Australians, Events and Places, pp.121, 126; Joy, pp.2, 14–15.
- 32 Andrew Fisher, Election meeting, Colac, Victoria, 31 July 1914, in Sally Warhalt, *Well may we say: Speeches that made Australia*, Black Inc, Melbourne, 2004, p.74.
- 33 Casualty figures are from the Australian War Memorial, www.awm.gov.au; Roger C Thompson, *Religion in Australia, A History*, pp.60–62; *Australians, Events and Places*, pp.126–127, 129–132; Joy, pp.1–2.
- 34 The Argus, 11 October 1919, 21 March 1919, 22 March 1919; Annual report 1913–14, p.85; Gerald E Caiden, Career Service, An Introduction to the History of Personnel Administration in the Commonwealth Public Service of Australia, 1901–1961, Melbourne University Press, 1965, p.115; Smith, p.51; Joy, p.13.
- 35 Annual report 1915–16, p.30; Joy, pp.17–18.
- Memorandum, 23 August 1915, Letter, 5
 November 1915, Memorandum, 12 May 1916, Letter, 26 June 1916, Memorandum, 18 December 1916, Item J 9/1, Minute, 31 March 1916, Item J32/1, Memorandum,

28 October 1915, M323/1/1, Minute, 5 August 1915, Memorandum, 21 June 1916, Item M323/4/1 (1), Memorandum, 3 October 1917, Item J94/4 (1), CRS A7073, NAA; Annual report 1915–16, p.29; *Australians, Events and Places*, p.128; Smith, p.52.

- 37 The Argus, 15 July 1916; The Age, 15 July 1916; The Sydney Morning Herald, 18 July 1915, 14 August 1917; Annual report 1912–13–15, p.5; Annual report 1936–37 1937–38, p.15.
- 38 Memorandum, 11 October 1917, Cabinet minutes, CRS A7073, NAA; The Sydney Morning Herald, 28 September1917; Annual report 1915–16, p.4; ATO Story, Our Story, Commissioners of the Australian Taxation Office.
- File note 61, CRS A11857, NAA; Annual report 1915–16, pp.83–87, 130; Annual report 1916–17–1919–20, pp.172–173; Joy, p.24.
- 40 Annual report 1915–16, pp.130–134; Annual report 1916–17–1919–20, p.211; Annual report 1955–56, p.49; Joy, pp.24–25.
- 41 For examples of this kind of correspondence see ATO file, J126/17 (1), Item J97/4 (1), CRS A7073, NAA; Annual report 1915–16, p.29.
- 42 Annual report 1915-16, pp.36-37, 41.
- 43 The Argus, 19 June 1918.
- 44 The Argus, 20 June 1918.
- 45 Memo, 19 March 1916; Letter, 8 September 1916; Memorandum, 15 August 1917; Item M323/1/1 (1), CRS A7073, NAA; Annual report 1911–12, p.18; Annual report 1912–13, p.21; Annual report 1913–14, p.85; Annual report 1912–13–15, p.5; Annual report 1915–16, pp.4, 29–30; Annual report 1916–17–1919–20, p.8; Annual report 1959–60, p.18.
- 46 Memorandum, 23 December 1917, Item J97/4 (1), CRS A7073, NAA; Annual report 1915–16, pp.34–35.
- 47 Annual report 1912–13–15, p.15; Annual report 1915–16, pp.29–30; Annual report 1916–17–1919–20, pp.7–8; Annual report 1936–37–1937–38, pp.14–15; Annual report 1959–60, p.17.
- 48 Annual report 1915–16, pp.4, 30; Caiden, p.69.
- 49 Reprinted in *ATO Newsletter*, 1/6, December 1988

- 50 An example of a Declaration of Secrecy can be found in the NAA file O'SULLIVAN JD, CRS A6899; Annual report 1915–16, p.30.
- 51 File note, 27 June 1919, File note, 28 June 1919, Letter, 28 June 1919, Item O'SULLIVAN, CRS A6899, NAA.
- 52 Annual report 1916–17, p.8; Annual report 1959–60, p.18.
- 53 Annual report 1916–17–1919–20, p.8; Annual report 1959–60, p.18.
- 54 Interview by Samuel Udwin, *Tax People*, August 1993, pp.6–7.
- 55 Annual report 1916–17–1919–20, p.8; Official Year Book, No.13, p.768; Smith, p.54.

CHAPTER TWO

- 56 Caiden, pp.6–7; *Australians, Events and Places*, p.135.
- 57 Australians, Events and Places, p.135; Joy, p.26.
- 58 Australians, Events and Places, pp.135–141. Various entries chronicle the changes taking place in Australian society during this period.
- 59 Annual report 1924–25 1926–27, p.4; Australians, Events and Place, pp.136–140.
- 60 Official Year Book, No.23, 1930, p.275.
- 61 Official Year Book, No.23, 1930, pp.245–246; Annual report 1925–26 – 1928–29, pp.11–12.
- 62 Memorandum, 26 June 1920, file J97/99, CRS A7073, NAA.
- Even the most rudimentary office procedure and management files from this period appear to have been lost. Instead, the material in this and the following three paragraphs has been constructed from an examination of the various personnel files in the National Archives of Australia record series, CRS A6899, hints in Annual reports and interviews with tax officers whose memories and experiences extended back to the late 1930s. Additional glimpses of this period can be gained from articles in staff magazines from the 1960s and 1970s, some of which have been gathered together in the ATO Story collection, *Profiles of the ATO officers*.
- 64 Tax Topics, May 1970, p.13.
- 65 Annual report 1916-17 1919-20, p.61.
- Annual report 1916–17 1919–20, pp.58–59,
 64; Annual report 1923–24 1924–25, p.4;
 Annual report 1924–25 1926–27, p.22.

- 67 Minute, 31 March 1916, Memorandum, 11 April 1916, Item J304/14 (1), CRS A7073, NAA.
- 68 Memoranda, 24 September 1918, 10 August 1920, 13 August 1920, 15 September 1920, Item J304/14 (1), CRS A7073, NAA.
- Memorandum, 2 May 1917, File note,
 9 December 1919, Minute, 13 January 1920,
 Memoranda, 14 February 1923, 2 June 1933,
 Item J304/14 (1), CRS A7073, NAA.
- 70 Annual report 1923–24 1924–25, p.3.
- 71 The ATO National office library holds a complete set of tax legislation, complete with second reading speeches up until the 1930s, from which these statistics have been compiled. Figures for the issue of Income Tax Orders were compiled from the set of Orders held in the archive of that library. Details of some legislative changes are included in annual reports for this period.
- 72 Departmental Rulings Regarding Deductions Under Section 23, 1925, (see National office library archive); Annual report 1920–21 – 1922–23, pp.10–11; ATO Story, The 1920s.
- Annual report 1920–21 1922–23, p.13;
 Annual report 1923–24 1924–25, p.27;
 Annual report 1923–24 1925–26, p.7.
- 74 The Age, 23 January 1929; Annual report 1924–25 – 1926–27, p.8; Annual report 1925–26 – 1928–29, p.9.
- Annual report 1916–17 1919–20, p.56;
 Annual report 1920–21 1922–23, p.62;
 Memoranda, 12 September 1916,
 5 November 1919, 16 September 1919,
 16 November 1921, 15 December 1921,
 Item M323/4/1(1), CRS A7073, NAA.
- 76 Memoranda, 13 October 1921, 16 November 1921, Item M323/4/1(1), CRS A7073, NAA.
- 77 Cutting, *Daily Mail*, 8 February 1922, Item M323/3/1(2), CRS A7073, NAA.
- 78 File M323/4/1 (1), CRS A7073, NAA.
- 79 Minute, 3 November 1920; Parliamentary Standing Committee on Public Works Report 5, October 1921; Minute, 7 October 1923, Item M323/3/1(2), Memorandum, 29 November 1921; Parliamentary Standing Committee on Public Works Report, 25 July 1922; Minute, 24 August 1922, Memo, 9 February 1923, Item M323/4/1(1), CRS A7073, NAA.

- 80 Memorandum, 10 May 1920, Minute, 1 July 1920, Item 1920/3410, CRS A2, NAA; Annual report 1916–17 – 1919–20, p.7; Annual report 1959–60, p.18; Caiden, p.185; Australians, Events and Place, p.133.
- 81 Conference extract, 27 August 1929, Minute, 12 November 1929, Item G29/174, CRS A428, NAA. These comments refer to women working for the Postmaster-General but apply equally to women in other public service departments.
- Cuttings, *The Age*, 22 October 1923, 25 October 1923, *The Argus*, 22 October 1923, Item G23/361, CRS A428, NAA; Caiden, pp.185–186.
- 83 Transcript of the Royal Commission on the Income Tax, 23 September 1919; Memorandum, 12 May 1922, Letter, 28 December 1922, Memorandum, 7 August 1923, Item J245/2(1), Minute, 15 May 1917, Memoranda, 18 September 1917, 17 July 1919, Item J245/2(2), CRS A7073, NAA.
- Annual report 1915–16, pp.37–38; Second Report of the Royal Commission on Taxation, 1934, pp.51–54; Item A1935/176, CRS A447, NAA; Smith, pp.54–56.
- 85 Annual report 1920–21 1922–23, p.9; Annual report 1959–60, p.18; *Tax Topics*, September 1963, p.15.
- 'Bruce, Stanley Melbourne', entry by Heather Radi in Australian Dictionary of Biography, Volume 7 1891–1939 A-Ch, Melbourne University Press, Melbourne 1979, p.460.
- 87 Memorandum, 23 July 1923, Item 1923/4449, Memorandum, 16 August 1928, Item 1928/3331, CRS A571, NAA; Second Report of the Royal Commission on Taxation, 1934, p.54; Official Year Book, No.23, 1930, p.246.
- Memorandum, 12 March 1923, Item W3/3, CRS A458, NAA; Letter, 29 August 1923, Item 1928/3331, CRS A571, NAA; Annual report 1923–24 – 1924–25, pp.3, 19, 30.
- Letter, 18 September 1933, Item J349/1 (1), CRS A7073, NAA; Annual report 1920–21 – 1922–23, pp.9–10; Annual report 1923–24 – 1924–25, p.3.
- Memorandum, 5 August 1920, File note, c.
 October 1922, Minute, 12 January 1923,
 File minute, 15 January 1923, Memoranda,
 2 February 1923, 16 February 1923, File note,

4 April 1923, Memorandum, 12 April 1923, File minute, 14 April 1923, Memorandum, 19 May 1923, Item J97/4 (3), CRS A7073, NAA.

- 91 ATO Story, Official Souvenir Program, 5th Biennial Taxation Offices Interstate Sporting Carnival.
- Memorandum, 13 September 1923, Report, 16 April 1926, M323/3/1(2), Letter, 31 December 1926, Memoranda, 4 January 1927, 13 January 1927, 14 January 1927, 20 January 1927, 25 January 1927, 28 January 1927, 14 February 1927, Inspection report, 21 March 1927, Memorandum, 18 August 1927, Letter, 16 May 1928, Memoranda 18 July 1928, 1 August 1928, 16 November 1928, 4 April 1929, M323/1/1(3), CRS A7073, NAA.

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- 93 Australians, Events and Places, pp.142, 144, 146; Joy, pp.31–32.
- 94 Official Year Book, No.23, 1930, pp.261, 285; *Australians, Events and Places*, pp.141, 144.
- 95 Smith, pp.60–61; Joy, p.66.
- 96 The events of this period are summarised in *Australians, Events and Places*, pp.141–144.
- 97 A summary of these achievements can be found in various entries in *Australians, Events and Places*, pp.141–151.
- 98 Memoranda, 14 November 1932, 4 July 1933, Item PS McGovern, CRS A6899, NAA; Australians, Events and Places, pp.151–152.
- 99 Annual report 1926–27 1929–30, p.6; Annual report 1927–28 – 1930–31, pp.5, 9,13; Annual report 1928–29 – 1931–32, p.6; Annual report 1929–30 – (part) 1933–34, pp.6, 15; Annual report 1933–34 – (part) 1934–35, pp.6, 16; Annual report 1933–34 – 1935–36, pp.6, 8; Official Year Book, No.33, 1940, p.846; Joy, p.59.
- 100 Annual report 1933–34 (part) 1934–35, p.23; Annual report 1933–34 – 1935–36, pp.20–21; Annual report 1937–38 – 1938–39, p.27; Joy, p.72.
- 101 Annual report 1929–30 (part) 1933–34, p.22.
- 102 Annual report 1933–34 1935–36, pp.21–22;
 Annual report 1935–36 1936–37, p.15;
 Annual report 1937–38 1938–39, p.5;
 Annual report 1942, p.38.

- 103 Annual report 1926–27 1929–30, pp.17–19; Annual report 1927–28 – 1930–31, pp.14, 17; Annual report 1933–34 – 1935–36, p.20; Annual report 1936–37 – 1935–36, p.14; Smith, p.60.
- 104 Letter, 8 April 1936, Item P S McGovern, CRS A6899, NAA.
- 105 Annual report 1927–28 1930–31, p.14; Annual report 1928–29 – 1931–32, p.20; Annual report 1933–34 – (part) 1934–35, pp.21–22; Annual report 1933–34 – 1935–36, pp.19–20; Annual report 1935–36 – 1936–37, pp.13–14; Annual report 1936–37 – 1937–38, pp.6, 14, 21.
- 106 Annual report 1926–27 1929–30, pp.5, 22; Letter, 8 April 1936, Item PS McGovern, CRS A6899, NAA; ATO Story, *Commonwealth Taxation: A Brief History*.
- 107 Memoranda, 31 July 1930, 8 August 1930, 18 August 1930, Letter, 24 September 1930, Memorandum, 26 September 1930, Letter, 29 September 1930, Item M323/1/1(3), CRS A7030, NAA.
- 108 Memoranda, 15 July 1931, 16 July 1931,
 2 November 1931, Item M323/1/1(3), CRS A7073, NAA.
- 109 Letter, 21 May 1931, File minute, 22 August 1932, Memoranda, 26 August 1932, 29 August 1932, File minute, 2 September 1932, Memorandum, 20 September 1932, Report, 20 September 1932, Memoranda, 22 September 1932, 26 September 1932, 6 October 1932, 10 January 1933, File minute, 23 February 1933, Memoranda, 3 March 1933, 20 March 1933, 16 May 1933, 17 May 1933, 19 May 1933, Item M323/3/1/ (3), CRS A7073, NAA; ATO Story, Information Materials 1910–19 to 1960–69.
- Memoranda, 7 February 1935, 15 April 1935, 14 January 1936, 25 July 1936, Item M323/3/1(3), CRS A7073, NAA.
- 111 Annual report 1928–29 1931–32, p.6; Cutting from *The Canberra Times*, 7 January 1933; Annual report 1987–88, p.8; *Australians, Events and Places*, p.139; Caiden, p.227; ATO Story, *The 1930s*.
- 112 Australians, Events and Places, p.153; Caiden, p.240; ATO Story, *The 1930s*; ATO Story, *Information Material 1910–19* to 1960–69.

- 113 John Grealy, Taxation Rugby League, Football Club Reunion, 1992; Celebrating the Eightieth Anniversary of the Taxation RSL Sub-branch, p.8; ATO Story, Official Souvenir Program, 5th Biennial Taxation Offices Interstate Sporting Carnival; ATO Newsletter, 2/3, April/May 1989.
- 114 ATO Newsletter 2/3, April/May 1989; Queensland Taxation Sports Association, First Annual Report, 1938–39; Queensland Taxation Sports and Social Association, Annual Report 1953–54.
- 115 A documented example of the help given to officers in times of trouble appears in memorandum, 7 October 1936, Item Canavan DL, CRS A6899, NAA.
- 116 Aspects of these points are raised in Letter, 8 April 1936, Item PS McGovern, Letter, 17 December 1942, Item O'Sullivan JD; Annual report 1933–34 – 1935–36, p.5.
- 117 Aspects of these points can be found in the lives of tax officers, kept in the personnel files of CRS A6899, NAA.
- 118 Annual report 1920-21 1922-23, p.14.
- 119 Annual report 1920-21 1922-23, p.14.
- 120 The routine progression of tax officers through the administrative system are shown in the personnel files of CRS A6899, NAA.
- 121 Examples of the processes by which tax officers came to high official notice are shown in the personnel files of CRS A6899, NAA. Some indication of the technical complexities of income tax can be seen in Joy, pp.38–57.
- 122 Specific examples of the ways in which tax officers came to notice appear in the personnel files of the three officers mentioned, in CRS A6899, NAA.
- 123 ATO Story, The 1920s.
- 124 Ready Reckoner, Federal Income Tax, 1935; Annual report 1933–34 – 1935–36, p.7; Annual report 1936–37 – 1937–38, p.6; Annual report 1937–38 – 1938–39, p.12.
- 125 Minute, 14 February 1930, Item D344/3/2, Undated file note, Item U344/3/2, CRS A461, NAA; Letter, 18 September 1933, Item J394/4(1), CRS A7073, NAA.
- 126 First Report of the Royal Commission on Taxation, August 1933; Second Report of the Royal Commission on Taxation, February 1934; Item A1935/176, CRS A447, NAA; Annual report 1928–29 – 1931–32, p.6; ATO Story, ATO History, Chronology.

- 127 Annual report 1929–30 (part) 1993–34, p.5; Conference of Commonwealth and State Commissioners of Taxation to Discuss the Recommendations of the Royal Commission on Taxation held in Canberra, 15 May 1934, *Proceedings and Decisions of Conference.*
- 128 Letter, 13 February 1938, Item J264/1/2, CRS A7073, NAA; Annual report 1933–34 – (part) 1934–35, p.5; Annual report 1933–34 – 1935–36, pp.6, 14; Annual report 1936–37 – 1937–38, pp.5–6; Annual report 1937–38 – 1938–39, p.9; Conference of Commonwealth and State Commissioners of Taxation and Representatives to discuss the Recommendations of the Royal Commission on Taxation held in Melbourne, 8 August 1935, Proceedings and Decisions of Conference.
- 129 Report from the Commissioner of Taxation, 1928; Memoranda, 25 July 1934, 21 August 1934, 2 August 1935, Item D344/3/3(1), CRS A461, NAA; *League of Nations Double Taxation* and Fiscal Evasion, Supplement 1, Geneva 1929, Item J245/10, CRS A7073, NAA.
- 130 Memorandum, 7 April 1937, Item J245/10, CRS A7073, NAA.
- 131 Memorandum, 27 January 1939, Item J264/1/3, CRS A7073, NAA; Annual report 1933–34 – 1935–36, p.5; Annual report 1937–38 – 1938–39, p.5.
- 132 Annual report 1937–38 1938–39, p.5;
 PD Groenenwegen, 'Ewing, Robert (1871–1957)', Australian Dictionary of Biography Volume 8, pp.453–4; ATO Story, The 1930s.
- 133 Robert Ewing, *Taxes and their Incidence*, Melbourne University Press, 1926, pp.11–12.

CHAPTER FOUR

- 134 Official Year Book, No.33, 1940, p.846; Official Year Book, No.38, 1951, p.760; ATO Story, pp.5, 7.
- 135 Caiden, p.267; *Australians, Events and Places*, p.153.
- 136 Figures for the cost of the war in people and money from the Australian War Memorial, www.awm.gov.au. Also, Caiden, p.267; Australians, Events and Places, pp.153–54.
- 137 Annual report 1937–38 1938–39, p.7; Annual report 1940, pp.7, 11–14, 20.

- 138 Annual report 1940, p.25; Annual report 1942, pp.28–29, 33, 35; Australians, Events and Places, p.155; Smith, pp.63–64.
- 139 Annual report 1940, p.5; Annual report 1946–48, p.6; Annual report 1959–60, p.19.
- 140 Memorandum, 17 May 1939, The Sydney Morning Herald, 29 April 1939, 2 May 1939, Extract from The Herald, 8 May 1939, Item 1951/1938, CRS A571m, NAA.
- 141 Memorandum, 2 August 1940, Minute, 2 September 1940, Memorandum, 4 September 1940, Memorandum, 11 September 1940, Memorandum, 25 September 1940, Minute, 26 September 1940, Item 1951/1938, CRS A571, NAA.
- 142 Memoranda, 9 December 1940, 11 December 1940, 16 December 1941, *Canberra Office Procedure*, 17 February 1941, Item 1951/1938, CRS A571, NAA.
- 143 Annual report 1942, pp.12–13; Annual report 1951–52, p.19.
- 144 Caiden, pp.172–173; Australians, Events and Places, pp.145, 156.
- 145 Annual report 1943, p.5; Australians, Events and Places, p.156.
- 146 Australians, Events and Places, pp.156–157, 159.
- 147 Australians, Events and Places, pp.157–158.
- 148 The Sydney Morning Herald, 1 September 1942; Australians, Events and Places, pp.156, 158.
- 149 Press statement, 13 June 1942, Item U344/3/3, Letter, 14 August 1942, Item G344/3/1, CRS A461, NAA; Annual report 1955, p.10; Smith, p.75.
- 150 Report of the Committee on Uniform Taxation, 28 March 1942, Item 1940/5108(2), CRS A571, NAA; Decoded cablegram, 27 April 1942, Item U344/3/3, CRS A461, NAA; Annual report 1942. p.10.
- 151 Cyphered cable, 1 May 1942, Item U344/3/3, CRS A461, NAA.
- 152 Smith, pp.75–76; Australians, Events and Places, pp.155, 158; ATO Story, Commissioners of the Australian Taxation Office (part 2).

- 153 Letter, 2 October 1943, Item Fisher CE, CRS A6899, NAA; Annual report 1955, p.5; Annual report 1954–55, p.5; Annual report 1959–60, p.19; ATO Story, Memorandum, 1 April 1943, Information Materials 1910–19 to 1960–69.
- 154 Letter, 24 October 1947, Item B344/3/3, CRS A461, NAA; Annual report 1942, pp.6–7; Annual report, 1943 p.5; Annual report 1944, p.5; Annual report 1946, p.5; Annual report 1959–60, p.7; Caiden, pp.278–280; ATO Story, File minute, 17 July 1943, *Information Material 1910–19 to 1960–69*.
- 155 Excerpts from *Transportation Magazine*, July 1943, reprinted in *Savvy & Sage*, September/October 2007.
- 156 Conference agenda, January 1943, Item J264/1/5, CRS A7073, NAA; Annual report 1943, p.5; Annual report 1944, p.5; Annual report 1959–60, p.19; ATO Story, *The 1940s*.
- 157 ATO Story, Information Material, 1910–19 to 1960–69.
- 158 Cutting, *Sunday Sun*, 12 November 1944, Item M323/1/1(4), Table, 28 November 1944, Item M323/1/1(1), CRS A7073, NAA.
- 159 Memoranda, 20 March 1944, 27 March 1944, 3 May 1944, 19 July 1944, 27 September 1944, 28 September 1944, 22 December 1944, 23 August 1945, 21 March 1946, 11 June 1946, 21 June 1946, Item M323/1/1(4), CRS A7073, NAA; ATO Story, *The 1930s; Profile of ATO officers.*
- 160 Grealy; ATO Story, *The 1940s*; *Profile of the ATO Officers*; *Information Materials 1910–19 to 1960–69*.
- 161 Tax Topics, February 1961.
- 162 ATO Story, *The 1940s*; Program for *The Quaker Girl*, April 1945 in envelope of photocopied pictures, ATO Story. Also, discussion with Ken Farnham, male lead in *The Quaker Girl*, at the Canberra alumni Centenary celebration in Canberra on 28 May 2010, where we talked about this and other events in the Sydney branch around this time.
- 163 ATO Story, Information Materials 1910–19 to 1960–69.
- 164 Australians, Events and Places, pp.159–161.

- 165 Annual report 1943, p.8; Australians, Events and Places, pp.157, 160–61; Smith, p.65; E Ronald Walker, The Australian Economy in War and Reconstruction, New York, 1947, pp.347–349.
- 166 Conference agenda, January 1943, Item J264/1/5, CRS A7073, NAA; Annual report 1943, pp.7–8; Smith, p.65.
- 167 Memoranda, 9 February 1943, 9 June 1943, Item 1943/674(2), CRS A571, NAA; *Income Tax Assessment Bill 1943, Second Reading Speech*, Item AG344/3/3, CRS A461, NAA.
- 168 Income Tax Assessment Bill 1943, Second Reading Speech, Item AG344/3/3, CRS A461, NAA; Minutes of Conference of Deputy Commissioners, 24 April 1944, Item J264/1/7, CRS A7073, NAA.
- 169 Annual report 1944, pp.8–9; Annual report 1951–52, p.19.
- 170 Annual report 1946, p.8; Smith, p.66.
- 171 Casualty figures from the Australian War Memorial, www.awm.gov.au; *Australians, Events and Places*, p.161.
- 172 ATO Story, Speeches by the Commissioner and Deputy Commissioner, Official Welcome Home, Sydney Town Hall, Friday 10 May, 1946.
- 173 Annual report 1946–48, p.6; Annual report 1959–60, p.19; Grealy; ATO Story, *Information Materials* 1910–19 to 1960–69.
- 174 The events and achievements of this period are summarised in *Australians, Events and Places*, pp.162–166.
- 175 Australians, Events and Places, pp.162-63, 169.
- 176 Annual report 1946, p.18; Annual report 1946–48, pp.10–12, 27, 32–35; Annual report 1950, p.34; Australians, Events and Places, pp.161–63, 166.
- 177 Cutting from *The Argus*, 6 March 1946, Item PS McGovern, CRS A6899, NAA; Annual report 1942, p.5; Annual report 1946, p.5; ATO Story, *Our Story, Commissioners of the Australian Taxation Office*.
- 178 Press notice, c. April 1947, Item 1943/1468, CRS A571, NAA; Annual report 1946, p.5; Annual report 1946–48, pp.12–14.
- 179 Memorandum, 25 June 1946, Item 1928/3333, CRS A571, NAA; Annual report 1946–48, p.6; Interviews with Alan Green, Margaret Green, Bill O'Reilly.

- 180 Smith's Weekly, 5 October 1946; ATO Story, Profile of the ATO officers.
- 181 The papers on Item M323/1/1 paint a vivid picture of the accommodation problems at this time. For example, Memoranda, 1 July 1946, 15 July 1946, File note, 20 December 1946, Item M323/1/1 (4), CRS A7073, NAA.
- 182 Letter from the Commonwealth Public Service Clerical Association, New South Wales Branch, 11 March 1948 to the Commissioner of Taxation, Item M323/1/1 (1), CRS A7073, NAA. The letter contains many more categories of complaint.
- 183 For example see Memoranda, 15 July 1948, 2 March 1949, Letters, 11 March 1949, 29 March 1949, Memoranda, 26 August 1949, 30 August 1949, Item M323/1/1 (1), CRS A7073, NAA; Cabinet Submission, 16 February 1949, Cabinet Minute, 22 February 1949, CRS A2700, NAA.
- 184 For examples see Memoranda, 20 December
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 17 September 1947, Item M323/1/1 (4),
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- 185 Memorandum, 20 December 1946, M323/1/1 Part 4, CRS A7073, NAA.
- 186 Memoranda 31 March 1941, 3 May 1941, Item B344/3/3, CRS A461, NAA; Minutes of Conference of Deputy Commissioners, July 1949, J264/1/10, Minutes, Conference of Deputy Commissioners, 1950, Item J264/1/11, CRS A7073, NAA.
- 187 Annual report 1950, p.7.
- 188 Minutes of Conference of Deputy Commissioners, July 1949, Item J264/1/10, CRS A7073, NAA; Caiden, pp.322–323.
- 189 Draft Public Service Board Circular, 13 April 1949, Memorandum, 24 May 1949, Item G49/73, CRS A428, NAA; Annual report 1946–48, p.6; ATO Story, Profile of the ATO officers; The 1940s.
- 190 Draft Public Service Board Circular, unnumbered, Minute, 6 December 1949, Item G49/73, CRS A428, NAA.
- 191 ATO Story, Programs for the *Taxation Follies* of 1945 and *Christmas Frolics*, 1950.
- 192 Grealy; Official Souvenir Program, 5th Biennial Taxation offices Interstate Carnival; Various snippets in ATO Story, Profile of the ATO officers; Interview with Alan Green, Margaret Green.

- 193 Daily Mirror, 9 September 1946.
- 194 Cuttings from *Smith's Weekly*, 6 July 1946, 13 July 1946, Extracts from *CPD*, 29 January 1943, 4 February 1943, Item U344/3/4, CRS A461, NAA; Cutting from *The Sydney Morning Herald*, 15 May 1944, Item J269/30, CRS A7073, NAA; Caiden, pp.266, 281.
- 195 *The Sydney Morning Herald*, 5 September 1946, 9 September 1946, 20 September 1946, 21 September 1946, 24 September 1946; Letter, 13 November 1946, Item M323/1/1 (4), Minute, 31 May 1948, Item J78/79 (1), CRS A7073, NAA.
- 196 Memorandum, 25 May 1948, Press release, 2 July 1948, Item J78/91 (1), CRS A7073, NAA.
- 197 Memorandum, 25 May 1948, Item J78/98 (1), CRS A7073, NAA.
- 198 Memoranda, 29 July 1948, 7 September 1948, 8 October 1948, 7 January 1949, 13 February 1950, Item J78/98 (1), CRS A7073, NAA.
- 199 Memorandum, 27 April 1949, Item J78/98 (1), Minutes of Conference of Deputy Commissioners, July 1949, Item J264/1/10, CRS A7073, NAA.
- 200 File minute, 24 May 1950, Memorandum,
 22 June 1950, Item J78/98 (1), CRS A7073,
 NAA; Annual report 1950, p.10.
- 201 Memorandum, 1 July 1948, Press release, 2 July 1948, Minutes of Conference, August 1948, Item J209/44, CRS A7073, NAA.
- 202 Press statement, 2 July 1948, J78/98 Part 1, CRS A7073, NAA.
- 203 Minutes, Conference of Departmental Officers, January 1948, Item J264/15/1, Minutes of Conference of Deputy Commissioners, July 1949, J264/1/10, CRS A7073, NAA.
- 204 Minutes of Conference of Deputy Commissioners, July 1949, Item J264/1/10, CRS A7073, NAA.

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- 206 Australians, Events and Places, pp.169, 175–84.
- 207 ATO Story, *The 1950s; Profile of the ATO officers; Timeline;* Interviews with Denis Cortese, Beverley Francis, Alan Green, Margaret Green, Richard Green, Brian Power, Craig Wynn-Jones.

- 208 Tax Form, April 1958, ATO Story, Collection of statements, notes, quotes and yarns; Informational Materials 1910–19 to 1960–69; Interview with Alan Green, Margaret Green, Richard Green.
- 209 Tax Form, April 1958.
- 210 Grealy; Interview with Denis Cortese.
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- 218 Annual report 1951–52, pp.69–70; Annual report 1953, pp.7,10; Annual report 1955, p.15; Annual report 1954–55, p.10; Annual report 1958–59, pp.11–12.
- 219 Annual report 1952–53, p.8; Annual report 1955–56, pp.9, 12, 53; Annual report 1957–58, p.10; Annual report 1958–59, pp.10–11; Annual report 1959–60, p.110.
- 220 Interview with Trevor Boucher, 2 July 2009.

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- 222 Annual report 1957-58, p.29.
- 223 Annual report 1951–52, p.7; Annual report 1952–53, pp.6, 10–11; Annual report 1953, p.8; Annual report 1959–60, p.14.
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- 228 Memorandum, 7 July 1952, M323/1/1 (2), CRS A7073, NAA; Annual report 1958–59, p.8.
- 229 Annual report 1957–58, p.8; Annual report 1958–59, pp.8–9; Annual report 1959–60, p.19.
- 230 Annual report 1953, p.11; Annual report 1954–55, p.12; Annual report 1957–58, pp.14–15; Annual report 1958–59, p.16.
- 231 Deputy Commissioners Conference minutes, March 1959, Item J264/1/15, CRS A7073, NAA.
- 232 Annual report 1952–53, pp.8–9; Annual report 1956–57, pp.30–31; Deputy Commissioners Conference minutes, March 1959, Item J264/1/15, CRS A7073, NAA.
- 233 ATO Story, Information Materials 1910–19 to 1960–69.
- 234 Annual report 1956–57, p.15; Annual report 1957–58, p.15; ATO Story, *Information Materials* 1910–19 to 1960–69.
- 235 Interview with Bruce Jones, 24 September 2009.
- 236 Annual report 1958–59, p.8; Interview with Denis Cortese.

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- 238 Memorandum, 29 October 1953, Item J264/1/13, Deputy Commissioners Conference minutes, March 1959, Item J264/1/15, CRS A7073, NAA; Annual report 1951–52, p.3; Annual report 1952–53, p.5; Interview with Peter Simpson.
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- 246 Departmental report, 21 November 1950, Departmental Committee Report, 31 July 1951, Item J97/102 (1), Report of Commonwealth Committee on Taxation, 2 October 1950, Departmental Committee Report, c. December 1951, Minutes of meeting of Cabinet Committee on Provisional Tax, 12 May 1952, Item J97/102 (2), Minutes, Conference of Deputy Commissioners 1950, Item J264/1/11, CRS A7073, NAA.
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- 253 Memorandum 25 January 1952, Procedure, c. March 1952, Memorandum, 17 June 1952, Item J10/72 (2), CRS A7073, NAA.
- 254 For examples, see Memoranda, 24 April 1952, 11 March 1953, 23 March 1953, File minute, 28 April 1953, Memorandum, 7 May 1953, Item J10/72 (2), CRS A7073, NAA.
- 255 Report of Committee of Departmental Offices, 23 October 1952, Item J10/77 (1), CRS A7073, NAA.
- 256 Memorandum, 31 December 1953,
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- 257 Report of Departmental Committee, November 1953, Memorandum, 16 December 1953, Minutes of Deputy Commissioner's Conference, 1953, Item J10/77 (1), Memoranda, 16 July 1956, 20 July 1956, 26 July 1956, 31 July 1956, Item J10/77 (2), CRS A7073, NAA.
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- 263 Press notice, 10 April 1962, Memorandum, 10 April 1962, J304/15 (7), CRS A7073, NAA; Annual report 1962–63, p.13.
- 264 Annual report 1963–64, pp.8, 10; Annual report 1964–65, p.10; Annual report 1965–66, pp.8, 18; ATO Story, *Profile of the ATO* officers; *The 1960s*; Interviews with John McCarthy, Rick McEvoy.
- 265 Interview with John McCarthy, 3 December 2009.
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- 270 Annual report 1959–60, p.10; Annual report 1960–61, p.10; Annual report 1961–62, pp.8, 10; Annual report 1962–63, p.10; Annual report 1963–64, p.10; Annual report 1964–65, p.10; Annual report 1966–67, p.3; Annual report 1967–68, pp.3–4; ATO Story, Information Materials 1910–19 to 1960–69; Interviews with Gerald Barry, Lee Cowie, Jennie Granger, Carolyn Rawson.

- 271 ATO Story, *The 1960s*; Interviews with Tracy Breckweg, Gus Falkenhagen, Beverley Francis, Bruce Jones, Carolyn Kelly, Lindy Kerr, Jill Jenkins, John Lawrie, Keith Love, Mick Lyons, Rick McEvoy, Pam Mitchell, Brian Power, Raelene Vivian; Greg Wheeler.
- 272 ATO Story, Information Materials 1910–19 to 1960–69; Interviews with Gus Falkenhagen, Beverley Francis, Carolyn Kelly, Keith Love.
- 273 Program, Eighth Taxation Interstate Sporting Carnival, Brisbane, 30 September to 5 October, 1962; Interviews with Kevin Fitzpatrick, Michael Osborne, Carolyn Rawson, Philip Richards, Graeme Sykes.
- 274 Foreword by Commissioner O'Sullivan, Program, Eighth Taxation Interstate Sporting Carnival, Brisbane, 30 September to 5 October, 1962.
- 275 ATO Story, Interview with Bruce Jones, Oral History Program, Interview Tape Log; Interviews with Karen Freuen, Jack Wheeler. A sense of the spirit of the times can be gained from flicking through the pages of staff magazines from this period.
- 276 Caiden, p.336. Many tax officers I interviewed spoke of their arrival at the ATO in these terms, for example, interviews with Denis Cortese, Firmino dos Santos, Kevin Fitzpatrick, Bruce Jones, Ted Newton, Anna Pizzonia, Carolyn Rawson, Craig Wynn-Jones.
- 277 This was a theme in several interviews, for example, interview with Mike Bond. Profiles of several ATO families appear in *Tax Topics* (Perth branch), March and April 1966.
- 278 ATO Story, Interview with Greg Farr, Oral History Program, Interview Tape Log; ATO Story, Profile of the ATO officers; Interviews with Denis Cortese, Chris Flynn, Karen Freuen, Marcus Wearne, Craig Wynn-Jones.
- 279 ATO Story, Collection of statements, notes, quotes and yarns; Interviews with Brian Power, Lee Cowie, Gus Falkenhagen, Beverley Francis, Jennie Granger, Erin Holland, Lindy Kerr, Jill Jenkins, Mick Lyons, Pam Mitchell, Ted Newton, Anna Pizzonia, Carolyn Rawson, Philip Richards.
- 280 Australians, Events and Places, pp.183, 186, 188–190.

- 281 Participation and casualty figures from the Australian War Memorial, www.awm.gov.au; Australians, Events and Places, pp.185–188, 190, 192–193; ATO Story, Profile of the ATO officers.
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- 283 Many of the events that led to these cultural changes are given in *Australians, Events and Places*, pp.181–187, 190–191; ATO Story, *The 1960s; Information Materials 1910–19 to 1960–69.*
- 284 Geoffrey Sherrington, Australia's Immigrants, 1788–1988, Second edition, Sydney, 1990, pp.142–160; Australians, Events and Places, p.180.
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- 288 Australians, Events and Places, p.186; ATO Story, Interviews with Michael Carmody, Greg Farr, Bruce Jones, Oral History Program, Interview Tape Log; Interviews with Mike Bond, Karen Freuen, Philip Richards.
- 289 Interview with Mike Bond, 24 March 2009.
- 290 Annual report 1969–70, pp.20–21; ATO Story, Interviews with Greg Farr and Bruce Jones, Oral History Program, Interview Tape Log; Profile of the ATO officers; Interviews with Mike Bond, Trevor Boucher, Philip Richards, Peter Simpson.
- 291 Annual report 1969–70, p.20; ATO Story, Profile of the ATO officers; Interviews with Mike Bond, Trevor Boucher, Denise Cortese, Robert Deuchar, Liz Elwood, Beverley Francis, Bruce Jones, Melinda Reed, Peter Simpson, Roger Sullivan, Raelene Vivian.
- 292 Interview with Denis Cortese, 8 April 2010.
- 293 ATO Story, Interviews with Michael Carmody, Bruce Jones, *Oral History Program, Interview Tape Log*; ATO Story, *The 1960s*; Interviews with Gerald Barry, Mike Bond, Beverley Francis, Jennie Granger, Margaret Haly,

Lindy Kerr, Jill Jenkins, Mick Lyons, John McCarthy, Rick McEvoy, Neil Olesen, Brian Power, Ken Read, Peter Simpson, Graeme Sykes, Anne Van Loon.

- 294 Interview with Peter Simpson, 30 April 2009.
- 295 ATO Story, Interviews with Michael Carmody, Greg Farr, Oral History Program, Interview Tape Log; ATO Story, Profile of the ATO officers; Interviews with Mike Bond, Jennie Granger, Peter Simpson, Anne Van Loon.
- 296 Annual report 1964–65, p.8; Interviews with Denis Cortese, Kevin Fitzpatrick, Lindy Kerr, Jill Jenkins, Peter Simpson, Jack Wheeler.
- 297 Interview with Trevor Boucher, 20 May 2009.
- 298 Annual report 1959–60, p.16; ATO Story, *Our Story, Commissioners of the Australian Taxation Office*; Interview with Bill Boynton.
- 299 Memorandum, 13 July 1959, Item O'Sullivan JD, CRS A6899, NAA; Annual report 1958–59, p.16; Annual report 1959–60, p.47.
- 300 File paper, 5 August 1960, Memorandum, 12 November 1960, Press release, November 1960, Item O'Sullivan JD, CRS A6899, NAA; Annual report 1959–60, p.16; Annual report 1962–63, p.17.
- 301 Minute, 20 November 1962, Executive Council Minute 22, c. 1963, Memorandum, 30 October 1964, Undated file note, Item Canavan DL, CRS A6899, NAA; Annual report 1964–65, p.18; ATO Story, *The 1960s*.
- 302 ATO Story, Commissioners of the Australian Taxation Office.
- 303 Interview with Trevor Boucher.
- 304 ATO Story, Profile of the ATO offices.
- 305 Minutes of Deputy Commissioner's Conference, June 1963, File minute, 26 June 1964, Memorandum, 19 August 1964, Letter, 24 August 1964, File minute, 14 December 1964; Letter, 23 March 1965, Item J336/4 (2), CRS A7073, NAA; Annual report 1960–61, p.27; Annual report 1964–65, p.31; Annual report 1965–66, p.29.
- 306 Letter, 23 March 1965, Item J336/4 (2), CRS A7073, NAA.
- 307 Memoranda, 12 July 1965, 11 December 1965, Item J336/4 (2), CRS A7073, NAA.

- 308 Memorandum, 22 April 1966, Letter, 3 June 1966; Letter, 7 June 1966, Item J336/4 (2), File minute, 17 September 1974, Item M323/1/1 (4), CRS A7073, NAA; Annual report 1967–68, p.5; Annual report 1968–69, pp.4–5.
- 309 Annual report 1960–61, p.8; Annual report 1961–62, p.8; Annual report 1962–63, p.10; Annual report 1963–64, p.10; Interviews with Trevor Boucher, Denis Cortese.
- 310 Annual report 1964–65, p.8; Annual report 1965–66, p.8; Annual report 1966–67, p.3; Annual report 1967–68, p.3.
- 311 Interview with Jack Wheeler, 4 December 2009.
- 312 Annual report 1966–67, p.17; Annual report 1969–70, pp.17, 20–21.
- 313 The details of the ATO's organisation to introduce the new system are found in memorandums and minutes of meetings between 1964 and 1966 on Items J10/72 (4) and J10/71 (5), CRS A7073, NAA.
- 314 4 July 1967.
- 315 Memorandum, 10 August 1965, Item J10/72 (4), Memorandum, 17 August 1965, File minute, 21 September 1965, Item J10/72 (5), CRS A7073, NAA.
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CHAPTER SEVEN

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- 321 Sherrington, pp.164, 168.

- 322 These developments are chronicled in *Australians, Events and Places*, pp.193–203.
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- 326 File minute, 27 August 1974, Item M294/1/5 (1), CRS A7073, NAA; *Australians, Events and Places*, p.199; Annual report 1971–72, p.16; Annual report 1977–78, p.11; Interviews with Robert Deuchar, Peter Simpson.
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- 328 Annual report 1971–72, p.5.
- 329 Annual report 1969–70, pp.3–4; Interviews with Mike Bond, Trevor Boucher, Kevin Fitzpatrick.
- 330 Annual report 1969–70, p.5; Annual report 1970–71, pp.6–7; Annual report 1971–72, pp.5–6; Annual report 1977–78, pp.5–6; Annual report 1978–79, p.5; Annual report 1979–80, p.6; Interviews with Denis Cortese, Bruce Jones, Jeff Piggott, Elliot Reich, Graham Rowe.
- 331 Annual report 1971–72, pp.6–7; Annual report 1974–75, p.10; Interviews with Brenda Beutel, Tracy Breckweg, Kathryn Hedger, Mick Lyons, Ken Read, Philip Richards.
- 332 Annual report 1974–75, p.10; Interviews with Denis Cortese, Philip Frain, Brian Power, Graham Rowe.
- 333 Interview with Graham Rowe, 21 May 2009.
- 334 Annual report 1971–72, p.6; Interviews with Denis Cortese, Bruce Jones, Graham Rowe, Jack Wheeler.
- 335 Annual report 1975–76, p.8; Annual report1978–79, pp.4–6; Interviews with Brian Power,Philip Richards, Graham Rowe.
- 336 File minute, 4 September 1974, Memorandum, 1 April 1975, Item J10/72 (8), CRS A7073, NAA; Annual report 1975–76,

p.11; Annual report 1976–77, p.8; Annual report 1977–78, p.6; Annual report 1978–79, p.5; Interviews with Brian Power, Jack Wheeler.

- 337 The rapid growth of the ATO computer system can be followed in: Annual report 1974–75, pp.9–10; Annual report 1975–76, pp.8–10; Annual report 1976–77, pp.6–8; Annual report 1977–78, pp.4–6; Interview with Bruce Jones.
- 338 Annual report 1976–77, p.7; Annual report 1977–78, p.6; Annual report 1978–79, p.5; Annual report 1980–81, p.6; Interview with Denis Cortese.
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- 340 Letter, 17 January 1974, Item J336/6 (1), Letter, 11 April 1975, Item J336/8, CRS A7073, NAA; Annual report 1974–75, p.13; ATO Story, *ATO History, Chronology*.
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- 344 Parramatta Newsletter, commemorative issue, June 1990.
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- 352 Annual report 1975-76, p.10.
- 353 Annual report 1974–75, p.68; Australians, Events and Places, pp.194–95; ATO Story, Information materials and statistical data about women in the ATO; The 1970s.
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