

Woman Attorney Dashes About the Country Defending Government in Tax Cases

Assistant to Attorney General Handles Much Work on Trains

Helen Carloss Is First Women to Argue Cases Before All U.S. Courts of Appeal; Went From Teaching to Government Work

Escape! That is what Government Work represents to some women. Escape from the dull, colorless life of a small town. A school teacher have up a position in a little Mississippi town to accept an humble clerkship with the Government because she wanted to get away from teaching. She wanted to be where things were happening. Now the former school teacher and clerk is a special assistant to the Attorney General of the United States.

This is the ninth in a series of articles telling of women with interesting Government positions.

By Virginia Lee Warren

THE HONOR OF BEING the first woman to argue cases before all of the United States courts of appeals belongs to Miss Helen R. Carloss, soft-voiced, dark-eyed daughter of Mississippi.

As these courts are scattered throughout the country, Miss Carloss, in the four years she has been special assistant to the Attorney General, has spent considerable time dashing off to San Francisco, New Orleans, Chicago and Atlanta to represent the Government in tax cases. She also appeared before courts of appeals in New York, Boston, Kansas City, Cincinnati, St. Louis, Baltimore, Richmond and Asheville.

"But I spend at least half my time in Washington," explained Miss Carloss yesterday at her office in the Investment Building. "The cases are assigned to me here by the head of the tax division, Department of Justice. Then I prepare the briefs before I start on my travels."

Lots of Last Minute Work.

But no matter how much time she spends on the briefs, this woman attorney has found there is always last-minute work to be done on the train. She says in spite of her travels she has seen very little of the country's scenery because all her waking hours on her trips are spent in going over legal papers.

The majority of Miss Carloss' cases are those that have been appealed from Federal district courts or from the board of tax appeals. In most instances, according to the

special assistant to the Attorney General, the Government is attempting to collect more taxes than the taxpayer filed on his tax return. She complained this condition results from a difference in the interpretation of the law. Criminal tax cases are not in her province. She is assigned only those that require civil action and are argued entirely on points of law.

“My most interesting case?”

Miss Carloss studied the question for a moment before she replied, “Well, I believe it was the one I had in New Orleans last year which involved the evaluation of an application for a patent on cracking oil. It is b the cracking process that gasoline is extracted from oil. In this particular case we had to determine the value of the patent on the process so the government could estimate the income of the patent holder.”

Before she had finished with the case, Miss Carloss knew the complete history of the oil industry. She won her case. By her victory the Government received \$500,000 in taxes.

A Habit of Winning Cases.

This woman lawyer has a habit of winning her cases. It has reached the point where opponents usually prepare for her by engaging three or four of the best men lawyers they can get.

In spite of her success as an attorney with the Government, Miss Carloss believes that a woman lawyer has a more interesting life and makes more money if she is engaged in private practice.

“Her experiences are more varied and usually more profitable, financially,” declared the special assistant to the Attorney General. “But I would advice the young woman lawyer, when she starts out t build up practice, to have enough money to see her through for at least two years. A man lawyer would probably need only enough money for one year. Since there is still a little prejudice against women in the legal profession, beginners should be prepared for a slow start. After they have built up practices I think they can go just as far as men attorneys.”

This prejudice against women lawyers, where it exists, is invariable on the part of the layman believes Miss Carloss. She declared in every court where she has appeared the men attorneys have treated her with professional respect.

“They have never shown me any favors; they have treated me as an equal. That is the way it should be,” she added.

Hated Teaching School.

Helen Carloss was born in Yazoo City, Miss., in the house that had belonged to her family for several generations. At the time she entered Mississippi State College for Women there were very few occupations considered suitable for girls from good Southern families. Teaching school was the favored one. It was nice, clean, respectable work and paid a fairly good salary. So Helen Carloss became a teacher.

"I hated it. Simply hated it." Her dark eyes snapped as she recalled the unhappy experience. It was while she was looking about for something else to do—and she admits she would have done almost anything to get away from teaching—that one of her friends received a Government appointment. The little Mississippi town was all excited and saw the young woman off to Washington in great style. That gave Helen Carloss an idea. She too, would go to Washington and work for the Government. It was 1918 when she came to the Capital.

She began as a clerk in the income tax division of the Internal Revenue Bureau.

Had Stroke of Luck.

"Of course, I had nothing to do with selecting the department in which I would work," she said. "I was so thrilled to be in Washington that I didn't care what department I was in or what my job was—at first. But after I had been in the income tax division for a few months, I realized there were opportunities for advancement."

Miss Carloss wanted to be ready for those opportunities. She enrolled in the law school of George Washington University and soon after she had received her LL.B. in 1923, she was made technical clerk in the rules and regulations section of the income tax division.

"That gave me a chance to apply my knowledge of law. But after I had spent five years as technical clerk I knew I had reached a standstill. Then I had a stroke of luck. One of the women attorneys at the Department of Justice went to Europe. I was appointed to take her place."

The appointment was made in March, 1928. Nine months later Helen Carloss was arguing cases. Two years later she was appointed special assistant to the Attorney General.

"And I'm still arguing cases," she smiled.

Picture of Helen Carloss

Under the picture: Born within the stately walls of the old family homestead at Yazoo City, Miss. (above), Miss Helen Carloss gives the lie to the traditional languor of the

Southern girl. Today she travels from coast to coast representing the Department of Justice (upper left) in Government tax cases.

Women Regard Lawyer Debate With Tolerance

Feminine Agitation Over Garnett's Ultimatum Calming Down.

Women lawyers of the city yesterday were inclined to regard with tolerance and some laughter District Attorney Leslie C. Garnett's statement that he did not intend to appoint any women as assistant District attorneys.

"It is never too late to change," Miss Mary Dewson, director of the women's division of the National Democratic party, said yesterday. "And I can only hope Mr. Garnett will see fit to change his mind. However, I do not think it wise to press the matter.

"Mr. Farley has stated he is confident there are enough capable persons to fill each vacancy and that he does not wish any official to appoint some one he does not want. But I feel sure there are Democratic women attorneys who are competent to fill the position of assistant District attorney. I believe when Mr. Garnett studies the matter impartially he will recognize the fact, and will not discriminate against women."

Mrs. Rebecca Greathouse, former assistant district attorney, and secretary of the National Woman's party, said:

"Mr. Garnett's stand reminds me of the statements made by the judges of the late nineteenth century, who refused to admit Belva Lockwood, pioneer woman lawyer in the District, to the Supreme Court. They refused on the grounds she was married. They were afraid if she were admitted it would set a bad precedent, and some day a judge might have to render a decision where his own wife was one of the lawyers. The theory was that the judge might be torn between justice and affection, and that affection might triumph. She was finally admitted by a special act of Congress. Today we think such incidents characteristic of a long-past era, and we laugh at them. It is amazing to find a man in public office today who holds such views."

"Mr. Garnett's statements are laughable," she concluded, "but they are also unfortunate in that they may injure the many competent women lawyers who depend upon their practice for a livelihood."

Picture of Mrs. Rebecca Greathouse

Title: She Regrets Women Lawyer Controversy

Left side of the picture:

MRS. REBECCA GREATHOUSE, former assistant United States district attorney, says the present controversy over the naming of a woman to such a position is reminiscent of a nineteenth century debate over women practicing in supreme court.