

Cases on Federal Taxation (Book Review)

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BOOK REVIEWS

CASES ON FEDERAL TAXATION—Joseph Henry Beale and Roswell Magill, N. Y., Prentice Hall, Inc., 1926. pp. 719.

Any one who has had anything to do with the construction of the various Income Tax Acts and the Regulations of the Treasury Department thereunder will appreciate the enormous difficulty that arises from any attempt to present the material to students in any orderly fashion. The steady stream of rulings of the Treasury Department and the decisions of Administrative Boards as well as decisions of various courts have defied classification. It is therefore very gratifying to notice the helpful arrangement of cases which the present volume presents for the student's consideration. The writer of this review had the privilege of listening to one of Professor Beale's first courses in taxation at Harvard and Professor Beale was himself among the first to recognize the difficulties of classification.

The instant book has achieved its greatest usefulness in following the arrangement of the income tax statute. It sometimes occurred to the writer that a classification of the subject matter differently from that attempted by the statute might be helpful. Thus it might have been useful to collect the rules with regard to deductions both as to individuals and corporations and with regard to gross income. Reflection, however, indicates that in view of the continuing quantity of decisions and rulings, any arrangement which cut loose from the statute would probably tend to confuse. The legal student who is eternally seeking to find a thread of principle running through the cases and decisions will find great difficulty in Federal taxation. We must remember that the income tax is new in this country; that it will take years of practice in collecting income tax to develop consistent theory and logical arrangement. The situation is of course further complicated by the fact that the tax is imposed by the Federal Government upon a people whose income is diversified among 48 independent states. The book is, of course, very helpful in printing portions of the regulations of the Treasury Department and of the statutes. These are the substantive material out of which the subject is being created.

The only portion of the book which has theoretical interest is the first chapter which deals with the constitutional aspects of Income Tax. The teacher is apt to pay too much stress to this portion of the subject matter.

M. F.

CASES ON CODE PLEADING—Archibald H. Throckmorton.
St. Paul, Minn., West Pub. Co., 1926. pp. xiii, 899.

A compiler of cases on code pleading has a difficult task. In addition to the problem of general classification, he is immediately met with the question of whether he will present the material in chronological order,