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## Carmody on Practice (Book Review)

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For this reason, if for no other, a product of the third group is deserving of a place in the firmament of law books. It is, doubtless, impossible to include in a few volumes enough data to enable a practitioner to become a man of one book in a particular field. Nevertheless, although a lofty ideal be unattainable, enough good may be derived from its pursuit to justify the effort.

Clark on Receivers belongs in the third group according to your reviewer. A mere glance at the Summary of Contents and the analysis at the head of each chapter will suffice to demonstrate the intricate and ramified applications of the Law of Receivers. No general encyclopedia of law nor any product of the first group would be adequate for the matter which has been so excellently classified and elaborated by the author. It would be futile here to enumerate the many types of receivers and receiverships that are treated. Suffice it to say that Mr. Clark has made a contribution to his profession and that others who are to follow in this necessary method of compilation will do well to imitate his exhaustiveness and clarity.

EDW. J. O'TOOLE.

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CARMODY ON PRACTICE. Edited by B. G. Bonomi. New York: Clark Boardman Co., 1930, Vols. 2, pp. 1554.

The first edition of Professor Carmody's work appeared in 1923, when the Civil Practice Act had been in effect but two years. It immediately became the standard practice manual of the profession. When it was written there were few New York decisions explaining the significance of some of the innovations introduced by the Civil Practice Act. In his chapter on declaratory judgments, for example, the author had to place his main reliance on the English cases.

Now that more than eight years of litigation under the new practice has settled most of the doubtful points, it is appropriate that Professor Carmody's work has been rewritten. At this task he was engaged at the time his death lost him to the profession.

The new work is more than a later edition of the old. It is enlarged and exhaustive. It is an encyclopedia of civil cases in this state. It is to be issued in twelve volumes, the first two of which are now off the press.

The first volume is an introduction, dealing with the history of procedure, both at common law and equity, as well as the history of the New York practice statutes, the "Field" code of 1848, the "Throop" code of 1876, and the present Civil Practice Act of 1920; the distinction between actions and proceedings; the courts of the state, their history and jurisdiction; officers of courts, including judges, attorneys, sheriffs and clerks, and what the author terms "tools of practice," that is, affidavits, motions, undertakings, and so forth.

The historical matter, invaluable to the student, is hardly less valuable to the practitioner. There can never be an understanding of the rule of today if we forget why it replaced the rule of yesterday. To find this historical matter concisely reviewed in the first volume of this standard practice manual should save the practitioner much searching among original sources.

Volume Two deals with the "commencement, abatement, continuance and discontinuance of actions." It covers the statute of limitations, parties, the preliminaries to a suit, the forms and service of process, appearance, abatement, continuance and discontinuance.

Under the chapter, "Prerequisites to Service in Particular Cases," are treated certain matters of substantive law, such as the necessity for preliminary demand, tender or notice, which are quite appropriate to a treatise on practice.

One of the difficulties of the lawyer has been that he has had to examine too many books to learn to manage his case. For example, if desiring to sue the City of New York on a claim for property damage he needed to examine the Charter (Section 261) to learn the nature of the preliminary notice he was compelled to serve; if desiring to sue for personal injuries he was compelled to serve a different notice in a different manner, necessitating the examination of Laws of 1886, Ch. 572, to ascertain the proper procedure. These matters are fully explained in the second book.

Each volume is well indexed and, as a well-known teacher of the law is reported as once saying, "Show me the index and I will appraise the value of the book." The forms are numerous and helpful. The notes show from what reported case each form is adopted. This is of advantage especially to the young practitioner, since from an examination of the complete record of the cause, many suggestions as to the management of his own case may result.

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1930 SUPPLEMENT TO FEDERAL INCOME TAXATION. By Dr. Joseph J. Klein. New York: John Wiley & Sons, 1929, pp. 311.

The advent of any work on income taxation is eagerly awaited by an ever-growing group of lawyers, accountants, and tax specialists. The reception awarded Dr. Klein's major work on the subject a year ago gave evidence of the need of a scholarly and authoritative treatment of the subject which this book supplied. After a decade or so of fumbling on the part of administrative officials, and even of the courts, with the problems let loose by the introduction of income taxation as a part of the regular fiscal policy of the government, definite principles of law are now shaping themselves into well-defined precedents.

Some of the basic principles of law were concerned with the problem of the nature of income. The Treasury Department and the courts were repeatedly asked to determine what is income and when is it income for the purpose of taxation. There is some evidence today of an ultimate satisfactory solution of these questions. The solution has been materially aided by the tendency of courts to accept sound accounting principles in relation to these problems. It is not surprising, therefore, that accountants have been in the vanguard of progress in the development of the law of taxation.

One of the first outstanding writers on the subject among the accountants was Robert H. Montgomery, whose annual commentaries on the Revenue Acts were noteworthy. Others, of course, wrote spasmodically in the various periodicals that concerned themselves with the subject of taxation. Those who were