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Book Review: Ash: How to Write a Tax Brief

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The book covers a variety of other matters. The elements to take into consideration in charging fees, the time when statements should be rendered, and the itemization and content of professional bills are handled in detail. There is a chapter on dealing with trust funds. Even the technique of briefing is discussed. Many in the profession may be surprised to read that the author criticizes the use of the traditional yellow legal pad for briefing. He suggests rather that slips of paper be used for each point or decision briefed, the advantage being that such slips can be easily rearranged into whatever order is determined upon, whereas the time-honored method requires leafing back and forth through the legal pad when research is completed and the brief is being assembled.

Law Office Management is written to be useful both to large law offices and sole practitioners. As a result, while there is much in it that is useful to both types of law offices, there are chapters which apply to one type and are of no interest to the other. This reviewer feels, however, that there are very few offices which he has seen, large or small, that could not be improved by an application of some of Mr. McCarty's ideas.

PAUL NOELKE.*

How to Write a Tax Brief. By Robert Ash. Prentice-Hall, Inc., New York, 1940. Pp. 38. \$1.

This monograph is divided into two parts. In Part I, the author discusses the fundamentals of good brief writing, with particular emphasis on briefs to be filed with officials of the Bureau of Internal Revenue and the Board of Tax Appeals. In Part II, he has set forth the principal procedural steps which are to be taken in determining tax liability in a federal income tax case from the time of filing the return until the final determination is made.

It appears to the reviewer that Part I is the best condensed exposition of the rules for drafting briefs, as built up by the legal profession through years of experience, which has yet appeared. While apparently intended primarily for practitioners before the Bureau of Internal Revenue and the Board of Tax Appeals, it should prove a valuable aid to lawyers generally in the drafting of good appeal briefs to be used in the courts, and to law students attempting to acquire the art.

Part II, in concise form, gives a clear picture of the inner workings of and the procedure to be followed in the Bureau of Internal Revenue in income tax cases, including the practice resulting from its decentralization. It will be an easy source of information to lawyers, accountants, taxpayers and students of taxation, who encounter difficulty in federal income tax cases because of a lack of understanding of the administrative procedure to be followed in determining tax liability.

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