

1928

## Court Procedure in Federal Tax Cases

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## BOOK REVIEWS

**Court Procedure in Federal Tax Cases.** By Hugh C. Bickford, LL.M. Member of the Washington Bar, the Bar of the Board of Tax Appeals, Court of Claims of the United States Supreme Court. Prentice-Hall Co.

The author, Hugh C. Bickford, has presented to the practicing attorneys of today a volume of great need and importance, because of the increased litigation concerning the subject of his text. Tax questions are becoming more and more a source of trouble every day, and the ordinary attorney is greatly at a loss to know the correct procedure when called upon to handle one of these cases. This book answers all these perplexing problems and more, it gives the court procedure and explains each step from the viewpoint of experienced practitioners.

The text is divided into four parts, which very ably cover the subject and there are included three appendices. In a brief way, we will say that the book treats of, and explains the following phases: Part I goes to the nature of the Board of Tax Appeals, and its position in connection with the Federal judiciary. What decisions are reviewable. The nature of the review. The jurisdiction of the Board, and the procedures to be followed to obtain review under Special Uniform Rules applicable to the Board. Also, the procedure before the Circuit Courts of Appeals, and the disposition and final determination. Part II discusses the problem of the recovery of taxes illegally collected, by showing what courts may maintain the action, the conformity to state practice, the pleadings and service, and the evidence and other matters concerning the trial. Part III deals strictly with tax suits before the United States Court of Claims, starting with the history, and explaining the petition, proof of issues, depositions, special findings of fact, briefs, trial, judgment and disposition of the cause, costs, and the review of the court's decision. Part IV outlines what cases may be and how to review a tax case before the Supreme Court of the United States. Then there is the part of the text which is a time-saver and a "joy forever" to the attorney. The appendices give the forms to be used, from the summons to the mandate, the rules of the court, and the rules and provisions of the Federal statutes relating to tax cases. The forms given are not only those used before the United States Board of Tax Appeals, but those used in the District Courts, and in the Court of Claims.

Another feature of the book is that the author has cited about 1,000 cases from the United States Supreme Court, and the Federal Court. These cases are cited according to their application to the subject treated. The book also cites statutes, various acts, and other manuals, and books treating the subject of taxes.

Not only does this text describe the various steps necessary to appeal a decision of the Board and to bring a suit for refund in any of the Federal courts; not only does it tell how and when each step must be taken, but it describes fully the manner of preparing all pleadings, papers and forms. It states exactly what must be contained in the instruments in order to comply with the rules of the court and the statutes.

AL WATSON, '28