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Book Review: *Lycurgus or The Future of Law*, By E. S. P. Haynes

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BOOK REVIEWS

1926 Tax Diary and Manual. Published by Prentice-Hall, Inc., New York. 1925. pp. 541.

The problem of taxation is to so high a degree the result of the action of legislative bodies and is in such a continual state of change that there have been but few attempts to set forth the positive law of any particular state. While the publishers of the 1926 Tax Diary and Manual have not endeavored to set forth the law of taxation in an elaborate manner, they have succeeded in summarizing the most important phases of the various state and federal laws on this subject.

Among the matters with which this book deals are a summary of the important provisions of the tax laws of all states imposing an income tax on individuals; tables showing the taxability for inheritance or estate tax purposes of corporate stock and securities owned by non-resident decedents; charts showing in tabular form the rates and exemptions which prevail in the various states with regard to estates of resident and non-resident decedents; an outline of the federal estate tax; and extensive outlines of various taxes imposed on general business corporations which depict the initial and the annual tax impositions and the penalties exacted from foreign corporations doing business within a state without being licensed to transact business therein.

The digest on inheritance taxes contains a valuable chart with the tax rates for each state and for each class of beneficiary. Of particular interest to those interested in the settlement of estates, is the summary showing how each state taxes the stock of corporations, incorporated in or owning property within that state and what exemptions are allowed residents and non-residents.

The most important feature, however, is the 330 pages devoted to a daily diary. The best possible arrangement is achieved here in that the exact day upon which each of the various 1,897 tax reports, returns and payments should be made, is shown by calendar date. The person possessing this book will be saved the worry and annoyance of possible penalties for failure to comply with state requirements.

To lawyers directly or even casually engaged in problems of taxation, this diary and manual should prove of great assistance and convenience.

J. M. O'BRIEN

Lycurgus or The Future of Law. By E. S. P. HAYNES. New York. E. P. Dutton & Company. 1926. pp. 82.

"A Prophet is not received in his own country" and this is perhaps a reason why *Lycurgus* is printed in the United States. It is one of the "To-day and To-morrow Series"—a battery of small 16 mos. intended to startle and perhaps shock complacent optimists. "Thought provoking" they certainly are; but the thoughts are not always such as would please either author or publishers—though for the style of book the publisher's work is well done. Some exaggeration is to be expected in such a series of booklets, in fact as one reviewer puts it, "They violate the literary Volstead Act and may well be suppressed or denatured."

The author of the present volume tells us that his motive is "to stimulate the interest of the laity in the law" but as the needed improvement, so much desired, can not be had save by the devoted labors of those versed in law and jurisprudence the book can be of service to all members of the legal profession, for despite the exaggeration and contradiction *Lycurgus* contains many a good suggestion—witness the summing up in the introductory chapter of the "Many ways by which all law is likely to be brought into contempt."

'Tis strange, however, how one who in "Preface" praises "Medieval men and women who were far better educated than the newspaper reader of today—and comprehended logic and the rules of reasoning far better than the ordinary voter of our time" can himself be so illogical as to think that there must of necessity be opposition between common sense and theological doctrines (p. 4), and it is to be regretted that one so opposed to the "Servile State" and the gross tyranny of the new bureaucracy, so devoted to family rights and individual liberty, so desirous of true morality and civilization should advocate an easier system of divorce.

H. B. M.

Cases on Federal Taxation. BY JOSEPH HENRY BEALE and ROSEWELL MAGILL. New York. Prentice-Hall, Inc. 1926. pp. xv, 719.

The book recently published by Joseph Henry Beale, royal professor of law in Harvard University, and Roswell Magill, associate professor of law in Columbia University, is designed as an aid to students and instructors in the administration of the federal laws on the important subject of taxation. Until recent years this subject was regarded as unworthy of the serious attention of students of law and was so largely statutory and constantly changing that it could not be treated systematically, or could a definite body of principles be developed from the decided cases. Cooley's great work on taxation was a complete volume of the laws existing at the time and a philosophical exposition of the principles governing the same, but the purpose of this book was primarily to aid the practitioner in the treatment of specific cases and is too elaborate and detailed for classroom study. The extensive litigation growing out of the income tax and the transfer tax has produced a considerable body of law of direct interest to business men and their advisors. A course on this subject was therefore urgently required, and this book, prepared by professors Beale and Magill, was designed to satisfy that need.

An examination discloses a careful selection of the principal decisions of the United States Supreme Court, the Court of Appeals and the several state courts, together with the major decisions of the Board of Tax Appeals not yet passed upon by the courts. The book contains the leading cases, such as *Pollack v. Farmers Loan & Trust Company*, *Flint v. Stone-Tracy Company*, *Brushaber v. Union Pacific Railway Company*, which pass upon the constitutionality of the income tax; *Eisner v. Macomber* and *Town v. Eisner*, on the taxation of stock dividends; and indeed all of the cases in which the court has been called upon to decide the important features of the income tax law.

The book is arranged in four parts. The first and most important part is devoted to the construction of the income tax in its constitutional aspects and as applied to different classes of taxpayers. Then follows a separate chapter on individuals, and another on corporations. Chapter 5 treats of the tax on estates and trusts, and Chapter 6, the administrative provision.

In a second part the estate tax is considered with a separate chapter on transfers *inter vivos*, a discussion of credits, deductions and exemptions following. A