

Book Reviews

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BOOK REVIEWS

Arguments and Addresses of Joseph Hodges Choate. Collected and edited by Frederick C. Hicks. Memorial by Elihu Root. West Publishing Company. St. Paul, 1926. pp. xv. 1189

The complex of hero worship, which, while so in evidence in youth diminishes with increased years, must indeed be rejuvenated in most attorneys, at least most young attorneys and students of law, by the mere mention of the name, Choate. No man could have combined such a great wealth of inborn talent with long and tedious study and application to such unusual effectiveness without leaving a rich store of accomplishments for the delight of his admirers. And it is with delight that the reader follows the words of this great lawyer. Whether in a case demanding or permitting a humorous turn, or one which called forth a display of his great argumentative talent, he seemed to have had the happy faculty of making his remarks thoroughly appropriate to the occasion,—and one finishes reading each argument or address impressed with its complete sufficiency.

To read this volume is to be inspired. It is one which every student should read, absorbing the spirit of the work as he proceeds, it is one from which even the layman can reap a wealth of enjoyment.

Delinquents and Criminals: Healy and Branner: The Macmillan Company

A most exacting and complete study of juvenile delinquency is found in this book. It contains not merely a general discussion of the problem as a whole, but carries the study out into the field, and by the use of authentic figures shows the fallacy of many antiquated ideas and the worth of the more recently adopted means of combating crime. It shows the effect of movies, dances, and other activities which engage the younger generation, but most significant of all contrasts the effectiveness of corrective influence at various stages of life. In doing this it should enlighten many persons interested in juvenile work in the large cities, and should encourage their activity in corrective work. The problem of juvenile delinquency is one of considerable moment, one which the courts find most difficult to solve, and one which, probably because of its difficulty, is being approached in a multitude of ways, many of which are ineffective or even detrimental.

The book has been found very helpful by Judge Joseph E. Cordes of the Civil Court of Milwaukee County, who also sits as one of the judges of the Milwaukee County Juvenile Court, an institution which has drawn nation-wide attention because of the manner and effectiveness of its work. Joining Judge Cordes in his endorsement of the book is A. C. Bachus, former Judge of the Municipal Court of Milwaukee County and for fifteen years intimately acquainted with conditions surrounding crime and the criminal. Both of the above mentioned gentlemen share the conviction that much remains to be learned about juvenile delinquency, and that such exhaustive works as this are of great value to students of the situation.

Federal Income and Estate Tax Laws. Correlated and Annotated. By Walter C. Barton and Carroll W. Browning. Pub-

lished by John Byrne and Company, Washington, D.C., 1926, pp. 707.

This book is a correlation of the six tax laws from 1916 to 1926 with the corresponding sections of each arranged in six parallel columns across a double page. All of the prior income and estate tax laws from 1861 to 1913 are printed in chronological order in the second part of the book. In the annotations at the foot of each page are digests and references to all applicable court decisions and decisions of the Board of Tax Appeals. The annotations do not contain references to Treasury Department Regulations, rulings or decisions. To have done so would have made the book unwieldy, and less usable for its primary purpose of saving time in ascertaining differences between corresponding sections of various acts and in tracing the history of a particular section.

The book is a time saving device for the tax practitioner. For instance, in endeavoring to ascertain whether the statute of limitations has run on a return of 1918 income, he can easily find the section of the Act of 1918 applicable when the return was filed in March, 1919, and can, by looking at the parallel columns, at a glance note the changes in such statutes in each of the succeeding Acts of 1921, 1924 and 1926 without having to juggle four different books before him.

The annotations are thorough and helpful. The editing has been very carefully done.

It is interesting and hopeful to note that the changes over the preceding Act are less with each new Act enacted, and that many sections such as the reorganization section, various administrative provisions, definitions, etc., have apparently become fairly stabilized.

The book is not an essential to a general practitioner, but it will be a great convenience to anyone whose practice consists of tax work to a considerable degree.

MALCOLM K. WBYTE