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## Review of “Federal Income and Estate Tax Laws, Correlated and Annotated,” By Walter E. Barton and Carroll W. Browning

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it is now recognized as a matter of course that law schools should no longer ignore those rules. Many competent critics within and without the legal profession have vigorously denounced alleged defects in our prevailing rules of criminal procedure. Suggestions for improvement have been made. Experimental changes have been brought about in some jurisdictions either by judicial legislation or by statutory enactments.

All of these facts can be studied in Professor Keedy's book. The arrangement of the material is according to the chronological order in which proceedings occur. The first chapter has to do with police officers and their duty with respect to both arrest and investigation of crime. The last chapter relates to the executive's power of clemency and its effect. In between are thirteen chapters relating to such topics as magistrates, grand juries, prosecuting attorneys, trial courts, petit juries, courts of appeal, etc. While most of the material is in the form of appellate judicial opinions, a fairly large portion of the material consists of extracts from state constitutions and statutes and of quotations from commentaries and law review articles. The footnotes are not so voluminous as to discourage actual collateral reading, as is unfortunately true of some modern case books. The editor does not hesitate to make clear his own view on controversial topics. The theoretical law of "third degree" is revealed by a group of judicial opinions. The undoubted fact that this theoretical law is habitually violated in our large cities is also revealed. The contrast between the theoretical law and the actual practice is impressed upon the students by a footnote suggestion for a statute as follows: "Police officials are hereby authorized to examine accused persons in their charge and to obtain from them, by any methods short of physical violence, confessions or admissions of their guilt."

The book is a well manufactured volume of 586 pages, including a carefully prepared index.

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FEDERAL INCOME AND ESTATE TAX LAWS, CORRELATED AND ANNOTATED, by *Walter E. Barton and Carroll W. Browning*, Fourth Edition. Washington: John Byrne & Company, 1929. Price \$15.00.

The present edition, which is the fourth, includes the Revenue Act of 1928. Whereas previous revenue acts and revisions had preserved the arrangement of the subject-matter to a great extent, the Revenue Act of 1928 was completely rearranged with a view to simplifying the use of the revenue law by the average taxpayer. This rendered it peculiarly appropriate to have a new edition of Barton and Browning's work which, as is probably well known, consists of the arrangement of the various revenue laws in six parallel columns so that it is easy for the reader to glance from one to the other and compare the actual wording of the related matter in the various revenue acts. It is, of course, obvious that a court or administrative decision under one act may be good authority under another, but this depends in every case on the comparative wording of the two acts, so

that a work of this kind, which facilitates the comparison, is of considerable value.

The authors have also annotated the various acts by references to the decisions of the Federal courts and the Board of Tax Appeals. It is stated in the preface that the principal increase in the size of the volume is due to the unprecedentedly large number of decisions of the Board of Tax Appeals and the Federal courts. While these annotations are doubtless convenient there is some question whether it is necessary to place them in a work of this kind which will necessarily have its principal appeal to specialists who will surely have access to one of the principal tax services.

The authors point out that while the Revenue Act of 1928 was heralded as a simplified law, the first principle of simplification was violated, in that it is now necessary for taxpayers to determine what portions of the Revenue Act of 1926 remain in force, because the Revenue Act of 1928 amends the Revenue Act of 1926 instead of repealing it and reenacting a complete new law.

The book is of about the same size as a volume of *Corpus Juris*. It contains 766 pages and is printed in excellent type on a good quality of paper.  
RALPH R. NEUHOFF.

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WORKING MANUAL OF ORIGINAL SOURCES IN AMERICAN GOVERNMENT, by *Milton Conover*. Revised and enlarged edition, pp. ix, 167. Baltimore: The Johns Hopkins Press, 1928.

This volume is an interesting attempt to apply the valuable features of the case system to the study and teaching of American government. The author has profited by suggestions received from numerous sources since the publication of the first edition in 1924. A rearrangement of the chapters has been made and two new chapters and an appendix containing the Constitution of the United States have been added.

This manual will be a useful supplement to courses in American Government in institutions that possess adequate library facilities. The arrangement is very good. Each chapter deals with a general problem and there are sufficient references to provide separate assignments to source material for each member of a class of fifty students. Provision is made for requiring each student to discuss a number of specific questions and features relating to the problem as embraced within his assignment and there are also valuable suggestions for optional work.  
ISIDOR LOEB.

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CASES ON DOMESTIC RELATIONS, by *Joseph W. Madden*. St. Paul: West Publishing Company, 1928. Pp. xix, 743.

CASES OF THE LAW OF PERSONS AND DOMESTIC RELATIONS, by *William Edward McCurdy*. Chicago: Callaghan and Company, 1927. Pp. xxi, 1246.

Neither of the books under review contains important innovations in the