

Washington University Law Review

Volume 12 | Issue 4

January 1927

Review of “Holmes and Brewster's Federal Tax Appeals,” By Kingman Brewster and James S.Y. Ivins

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Recommended Citation

Ralph R. Neuhoff, *Review of “Holmes and Brewster's Federal Tax Appeals,” By Kingman Brewster and James S.Y. Ivins*, 12 ST. LOUIS L. REV. 308 (1927).

Available at: https://openscholarship.wustl.edu/law_lawreview/vol12/iss4/18

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The care that has been exercised in the preparation of this excellent treatise is further shown in the extensive footnotes, index and table of cases. The usefulness of the latter is increased by references to the sections of the text in which the cases are cited. Some evidence of the great importance of the due process clauses in our constitutions and of the amount of litigation in which they have been involved is afforded by the fact that, while the table includes only the more important cases, it covers 73 closely printed pages and contains more than 6,000 titles.

Dr. Mott's work is a most valuable contribution to the literature of this subject and may be recommended to lawyers, judges and students of political science. Those who are interested in social and economic reform will also find this volume of value as a guide to the manner in which measures should be drafted "in order to avoid the pitfalls of unconstitutionality."

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HOLMES AND BREWSTER'S FEDERAL TAX APPEALS. By *Kingman Brewster*, of the Massachusetts and District of Columbia Bars and *James S. Y. Ivins*, of the New York and District of Columbia Bars. John Byrne & Co. 1927. 944 pages.

The preface states that this work is a revision of the volume entitled "Procedure and Practice Before the Board of Tax Appeals." Apparently Mr. Holmes's only connection with the book is that his name appears in the title inasmuch as the authors appear to be Mr. Brewster and Mr. Ivins. The text treatment occupies about one-half of the book and the other half is made up of a number of exhibits of greater and less degrees of relevancy. The inclusion of such a large appendix and the fact that the book is printed on rather thick paper with no attempt to condense the typography results in a much more imposing appearance than would be the case, for instance, if the book had been prepared like *Corpus Juris* or *A. L. R.*

In view of the fact that a portion of the buying public still thinks that books ought to sell by the pound, it is perhaps easy to understand why publishers cater to this feeling. We ought to be grateful to the publishers for making the pages of the text so easy to read, but it might be advisable, to indicate in the title of the book that half of it consists of extracts from Congressional Committee Reports, and copies of laws as well as other exhibits having a greater bearing on the subject.

It cannot be denied that the editorial principle of the Congressional Record, namely to incorporate everything and anything *verbatim* and *in toto* has the merit of making matters available, but when the rules of the Board of Tax Appeals and the texts of the laws are attainable free from the Government and furthermore, are already in the libraries of most tax practitioners, there is some question whether it is best to add to the expense by including them as an exhibit in each text book on the subject.

The text treatment itself is interesting and apparently quite accurate. The preface emphasizes the idea that the Board of Tax Appeals, although declared by statute to be an agency of the executive branch, is in effect a *court*.

Chapter I gives a detailed account of the procedure in the Bureau of Internal Revenue. While this is somewhat outside of the title of the book, still it is a quite valuable feature.

In the second chapter we find a careful consideration and discussion of the selection of remedies and the authors particularly emphasize what appears to them to be the desirability of trying the cases in Washington.

The third chapter concerns the legislative history of the acts of Congress establishing the Board of Tax Appeals and the treatment is helpful. This reviewer has always felt that the legislative history of tax laws was not sufficiently followed by the text writers. There have been plenty of comparisons of the various revenue laws but it is seldom that one finds a comparison of the various forms of phraseology used in the draft of the particular law in its course through Congress.

On the whole, we may say that it is a good book and contains enough that is not found elsewhere to fully justify a place in any tax library.

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LEGAL PSYCHOLOGY. By *M. Ralph Brown*. pp. x and 346. Indianapolis; Bobbs-Merrill Co. 1926.

The author states in the preface that he has attempted "to collect and to explain . . . those principles of applied psychology which are of distinct benefit to the legal profession." And that, "usefulness to the practicing lawyer has been the criterion upon which the inclusion or exclusion of material has been based."

The book consists of eight chapters and is divided into three parts. Part one is entitled "Trial Psychology" to which the first five chapters are devoted. Chapter I, The Appeal; Chapter II, Presenting the Appeal; Chapter III, The Judge and the Jury; IV, Evidence; V, The Child and the Woman. Part two, "Criminal Psychology," is composed of one chapter. Chapter VI, Crime and Its Treatment. Part three, entitled "Personal Psychology," consists of the remaining two chapters. Chapter VII, Some Important Mental States and Processes; VIII, Words. At the end of the book there is an appendix consisting of two parts. Appendix A, "The Berkeley Lie Detector and Other Deception Tests" is an address of Dr. John A. Larsen delivered at the meeting of the Section of Criminal Law of American Bar Association at San Francisco, August 8, 1922. Appendix B consists of a six page discussion of some mechanical aids of memory. There is also a bibliography and an index.

The book is written and arranged, and the subject matter has been developed, from the particular angle of "serving the lawyer in his work." The method followed throughout consists of presenting certain methods and principles which prudence, as well as psychology, admonishes the lawyer to use in dealing with the mental problems of the courtroom.

The connections between psychology and law are, to a certain degree, still rather imperfectly established. The contact between the two groups of interests is distinctly felt, and it cannot be otherwise, in view of the evident fact that the legal work refers to criminals, to witnesses, to plaintiffs and defendants, to judges, to juries, in short, everywhere to psychical personalities. Hence the application of the results of scientific psychology to the problems of the court seem logical; and, indeed, it has not infrequently been said that a consulting psychologist may be as necessary in many trials as a chemical expert in a poisoning case. The interest in the application of psychology to the problems of the court is steadily increasing, and at many a point it has begun to influence the actual legal life.

The work of the law arises out of the attempt to control conduct, and this task involves the whole range of such topics as incentive, impulse, motive, choice, action, value, thought and feeling, the whole are of appeal and response. The intensive study of such factors constitutes the problem of psychology. Moreover, in its evidential, administrative and judicial aspects, the law implies the acquisition, evaluation and interpretation of the testimony of witnesses and the