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Book Review: 1921 Supplement to Federal Income and Profits Taxes

Charles E. Clark
Yale Law School

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discussion. It is fortunate for the legal profession and for the future development of the law that we have men like him, fertile of suggestion, and of inquiring mind, to question things as they are, to shake conservatism and stimulate the desire for a better knowledge of our legal system and for its improvement. Caution and conservatism may raise objections to the particular method proposed, but such objections, if valid, will only encourage the proposal of better and more effective methods. A more thorough understanding of legal evolution, better methods of securing modification of law, and the facilitating of uniform legislation are greatly to be desired. We are indebted to Dean Wigmore for having stimulated the desire and opened the discussion of these important questions.

Columbia Law School.


Federal income tax law is developing so rapidly that although Mr. Holmes' valuable treatise on the subject appeared only in 1920 [see review in 1920 (30 Yale Law Journal, 104)] it is necessary to issue this sizable volume in order to bring the subject down to date. In the main the additions are only of new authorities, but the chapter on War Profits and Excess Profits Tax has been entirely re-written, and has undergone a sixty-five per cent expansion in the re-writing. The additional information thus presented on this labyrinthine subject is very valuable. Another particularly commendable feature of this volume is the complete system of references to the authorities of the government's own revenue system, which have appeared in the federal Income Tax Bulletin Service, such as Solicitor's Opinions, Advisory Tax Board Recommendations, Committee on Appeals and Revenue Recommendations and Office Decisions. To all those who have to deal with federal income tax matters, aid of the careful, comprehensive and painstaking character of these two volumes by Mr. Holmes is a necessity.

C. E. C.


Thirty-five years ago Mr. Meigs made a pioneer excursion into the antecedents of the American doctrine of judicial review. Others have since followed the trail that he blazed, and now he in turn sums up for us the results of their explorations. His primary motive is that of the propagandist. As he tells us in the Introduction: "There is the gravest danger that this noisy minority will lead the country . . . to launch out upon evil ways. . . . It is the conviction of this danger that has led me once more to take up the subject of Judicial Power" (p. 10). This fear helps to explain the author's sermonizing and his frequent blurring of the distinction between precedents for judicial review of the acts of a co-ordinate legislature, and those which merely illustrate the control of central and superior authorities over subordinate local agencies. Not that Mr. Meigs does not perceive the distinction. He refers to it every now and then. Yet often his zeal leads him to fight in favor of the Supreme Court's control over Acts of Congress with weapons that have point only in favor of that tribunal's control over state statutes alleged to conflict with the federal Constitution. For logical analysis, readers should turn from Mr. Meigs to the more closely-reasoned essays of Mr. Corwin and of Mr. McLaughlin.

Analytical shortcomings should not blind us to the convenience of having the