



1968

Book Review

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Recommended Citation

Pearson, Garry A. (1968) "Book Review," *North Dakota Law Review*. Vol. 45 : No. 4 , Article 6.
Available at: <https://commons.und.edu/ndlr/vol45/iss4/6>

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BOOK REVIEWS

FEDERAL INCOME TAXATION, by John C. Chommie. St. Paul: West Publishing Company, p. 742. \$10.95, 1968.

THE FEDERAL INCOME TAX, ITS SOURCES AND APPLICATIONS, by Clarence F. McCarthy, Billy M. Mann, Byrle M. Abbin, William H. Gregory and John P. Lindgren. Englewood Cliffs; Prentice-Hall, p. 552. \$10.95, 1968.

Most law school courses are today taught by the "case method", an educational scheme requiring no explanation to those who have matriculated within the preceding ninety years. Its use is predicated upon the theory that since so much of our law arises from appellate courts, whose decisions are often written with a clarity only approached by the authors of directions for the assembly of children's toys, it is mandatory that the practicing attorney develop considerable skill in this area.

Recognizing the foregoing to be gospel, however, most would agree that the case method has many disadvantages. First, an inordinate amount of time is spent familiarizing the student with the peculiar facts of the case, yet the meat of the case may be stated in only a few words. Second, when one attacks an entire field on a case-by-case approach it becomes difficult to describe the broad picture; one case will focus on an isolated point, while another will include necessary material far advanced or afield from the current discussion. Or proceeding by analogy to make the point, it would be an unusual attorney who would commence research with the casebook; rather, he would consult the textual sources, encyclopedias and learned treatises in the hope of gaining broad knowledge. Case study only becomes necessary when the search becomes limited to one, or a few, specific questions.

There are, I submit, two methods to overcome these disadvantages; the first, to supplement the casebook with textual material, i.e., the so-called "hornbooks"; the second, to do away with the case method altogether and employ a narrative text in the manner common to almost all other academic courses. In the field of federal income taxation both alternatives have been largely ignored heretofore, but suddenly, this year, both are available, in works possessing considerable quality.

Federal Income Taxation is a hornbook. It seems designed for use in conjunction with the commonly used casebooks, and to my

experience they would be compatible. The text covers the leading cases in the field, i.e., those most likely to be featured in the casebooks, and usually adds a discussion of a few others in point, and generally combine these with an intelligent discussion of the statutes, regulations, rulings and a summary of the current status of the law. This book is hard cover, and there should be a good business in pocket parts.

Necessarily the work is organized in much the same manner as the casebooks on the subject; it proceeds from gross income through the computation of taxable income, focuses upon tax accounting and the special treatment for capital gains and then comments, with precision seldom found in this field, upon trusts and other interfamilial problems. It includes additional matters beyond the customary introductory course in federal taxation, including thirty-seven pages of text to partnerships and one hundred twenty-six to corporations. The section on corporations is quite well done and I was impressed with the author's treatment of pseudo-corporations, for here they are handled in a manner that a non-specialist has a chance of comprehending.

The Federal Income Tax, Its Sources And Applications, has one serious defect; a long and inappropriate title. It is, however, an excellent work, being essentially a textbook for the introductory course on the subject. This book was written by five authors, three of whom are lawyers, and all of whom are certified public accountants, partners and managers of Arthur Anderson & Co., a national accounting firm. One would surmise that the book would read like a random selection of short stories, but, with the exception of the first seventy or so pages continuity of style is maintained.

The authors have indexed the book by section numbers, with each page containing three or four sections identified in the margin; this system should speed up the transfer from the index to the text, if, of course the material is well indexed. My testing indicated it to be adequate. There are a few graphic illustrations, an occasional reprint, in full, of a leading case but largely it is text material. Whether it is well done is a subjective question, rendered more difficult by the fact that there is no other recent work with which it may be compared. It seems to me, however, that it is; the language is not overly technical and the style and organization are simple and to the point. As anyone who has wrestled with the obscure provisions of the Code knows, this is no mean trick. In this field, simplicity of approach above all is to be exalted.

Sources and Applications covers almost exactly the material treated by *Federal Income Taxation*, but does not treat partner-

ships, trusts and corporations with the same degree of detail, which, of course, confirms its purpose as an introductory course in federal taxation. To obtain student participation several questions are found at the end of each chapter, some requiring a simple yes-no response, some involving considerable calculations. These questions seem sensible, consistent with the foregoing textual material and not merely a pedantic exercise in the farthest reaches of the tax law.

One must be impressed with the enormity of the task of compiling, editing and writing both *Federal Income Taxation* and *Sources and Applications*. Chommie gives much credit to his research staff at the University of Miami while *Sources* owes much to multiple authors. In any event each book represents a monumental amount of work, for there are few, if any, esoteric discussions of what the law should be, but rather they are thoroughly referenced, directed to what the law actually is.

In any evaluation of two books one is inevitably led to comparisons, and, necessarily thereafter, the question "Which is the better?" Thankfully we can avoid the answer, for they serve two distinct purposes. It does not seem that *Sources and Applications* would mesh with a casebook, and *Federal Income Taxation* alone insufficient for teaching purposes. One comparison, however, may be of value; the practicing lawyer would probably find *Federal Income Taxation* of more value, primarily because of its more detailed treatment of trusts, partnerships and corporations. For the professor of taxation, it's a matter of approach.

The foregoing may seem to be a glowing account of two error-free works. Certainly the authors have, in my opinion, erred at times, and I would not have organized either book in exactly the same manner. But these are minor matters which would have little, if any effect upon the rate or degree of comprehension by the student; I am frankly impressed by two well written, well organized contributions to the discipline, and which were, I might add, long overdue.

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