



UNC
SCHOOL OF LAW

NORTH CAROLINA LAW REVIEW

Volume 5 | Number 3

Article 7

4-1-1927

Books Received

North Carolina Law Review

Follow this and additional works at: <http://scholarship.law.unc.edu/nclr>



Part of the [Law Commons](#)

Recommended Citation

North Carolina Law Review, *Books Received*, 5 N.C. L. REV. 287 (1927).

Available at: <http://scholarship.law.unc.edu/nclr/vol5/iss3/7>

This Book Review is brought to you for free and open access by Carolina Law Scholarship Repository. It has been accepted for inclusion in North Carolina Law Review by an authorized editor of Carolina Law Scholarship Repository. For more information, please contact law_repository@unc.edu.

Federal Tax Appeals. By Kingman Brewster and James S. Y. Ivins. John Bryne & Company. Washington. 1927. Pp. xxii, 944.

This is an excellent compendium of the practice and procedure of federal tax claims before the Bureau of Internal Revenue, the Board of Tax Appeals, and the various United States courts. It is intensely practical and, as it should, cuts across all lines of theoretical classification of law to carve out everything actually needed by a lawyer prosecuting a tax claim. To a practitioner who has only an occasional case of this sort such a chapter as the one on "Selection of Remedies" is invaluable. That the attempt has been made to bring together nearly everything that would be needed in prosecuting the claim is illustrated by the inclusion of one hundred pages on the general law of Evidence, an instance the wisdom of which may be doubted. It is evident, however, that experience and good judgment have in general guided the selection of the material. Besides detailed and well written chapters on the procedure in the tribunals above-mentioned, there is a valuable account of the 1926 legislative history of the Board of Tax Appeal, and collections of pertinent statutes (not, regrettably, taken from the new Code, but from the older Revised Statutes), Congressional committee reports, rules of court, and forms.

CHARLES T. McCORMICK.

School of Law,
University of North Carolina.

BOOKS RECEIVED

Commentaries on the Law of Evidence. Burr W. Jones. Second Edition, by James M. Henderson. Bancroft-Whitney Co. San Francisco. 1926. 6 vols. Pp. lxxix, 5719.

The Annotated Federal Judicial Code and the Judiciary. James Love Hopkins. Third Edition. The W. H. Anderson Co. Cincinnati. 1926. Pp. 567.

The Living Constitution. Professor Howard Lee McBain. Workers Education Bureau Press. New York. 1927. Pp. 284.

- The Negotiable Instruments Law, Annotated.* Joseph Doddridge Brannan. Fourth Edition, by Zechariah Chafee, Jr. The W. H. Anderson Company. Cincinnati. 1926. Pp. cxlvii, 1041.
- The Trial of Jesus.* George W. Thompson. Bobbs-Merrill Co. Indianapolis. 1927. Pp. 176.
- Cases on Code Pleading.* Archibald H. Throckmorton. West Publishing Co. St. Paul, Minn. 1926. Pp. viii, 899.
- Cases on the Law of Public Utilities.* Young B. Smith and Noel T. Dowling. West Publishing Co. St. Paul, Minn. 1926. Pp. xxvii, 1257.
- Cases on Mortgages.* James Louis Parks. West Publishing Co. St. Paul, Minn. 1926. Pp. xiii, 587.
- Problems in Law.* Henry Winthrop Ballantine. West Publishing Co. St. Paul, Minn. 1927. Pp. xvii, 1110.
- The Elements of a Contract.* Victor Morawetz. Columbia University Press. New York. 1926. Pp. vii, 167.
- The Government and Labor.* A. R. Ellingwood, B. C. L. (Oxon), Ph.D. 1926. A. W. Shaw Co. Chicago. Ps. 640.
- The Missouri Crime Survey,* by Missouri Association for Criminal Justice. Raymond Moley of Columbia University, Editor. The Macmillan Company. New York. Pp. xxvi, 587.
- The Problem of Criminal Justice and Criminal Justice in 19th Century America.* Two pamphlets containing lectures delivered in connection with the Sessions of the Los Angeles Institute of Public Affairs, at University of California, Southern Branch. Los Angeles. Chimes Press, 117 E. Pico St. 1926. Pp. 32 in each lecture.
- The State As a Party Litigant.* Robert Dorsey Watkins, Ph.D. Series XLV, No. 1, of Johns Hopkins University Studies in Historical and Political Science. Baltimore. The Johns Hopkins Press. 1927. Pps. xvii, 207.

INTENTIONAL BLANK

