



UNC
SCHOOL OF LAW

NORTH CAROLINA LAW REVIEW

Volume 10 | Number 3

Article 5

4-1-1932

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*, 10 N.C. L. REV. 328 (1932).

Available at: <http://scholarship.law.unc.edu/nclr/vol10/iss3/5>

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.

can offer little. For one who only brushes against such problems infrequently it will be suggestive—a place to start—and probably worth buying on that account. But he could not lean too heavily on so slender a reed, for the whole revision of the treaties section of the work can hardly have involved the research or independent thought that has gone into one fist first rate law review note on some much narrower undertaking tax assignment.⁸

An appraisal of the work on a lawyer's standard is however, not wholly warranted, even though lawyers are to use it, since the author's undertaking by his own declaration was to enable taxpayers themselves to take stock of their tax problems and adjust their affairs accordingly. On any standard however, one change in arrangement would seem desirable. In many places the topics are determined by the devices to be used, as e.g., gifts, purchase of tax exempt securities, transacting interstate instead of intrastate business. The taxpayer usually thinks along the line of the particular taxes to be minimized or avoided and a principal classification by types of taxes with a review thereunder of the several devices available as to each would seem to be both clearer and easier to get at,—although it would require cross referencing to indicate how gains in one place might entail losses in another.

Mechanically the volume is excellent. But interior cross references such as to, "paragraph 14 (3) of chapter 2 of part II of this book" are an inexcusable nuisance.

M. S. BRECKENRIDGE.

Chapel Hill, N. C.

⁸ See Note, *Tax Advantages of Incorporating North Carolina Enterprises Outside the State* (1930) 8 N. C. L. REV. 187, 438. (Cf. LEE, p. 36, par. 12).

BOOKS RECEIVED

Cases on the Judicial Process in Tort Cases, by Leon Green. West Publishing Co., St. Paul, Minn. 1932. Pp. 1900. \$7.50.

Cases on Titles, by Ralph W. Aigler. West Publishing Co., 1932. Pp. 2000. \$6.00.

The Fortnightly Digest, Annual Part, 1931. The Indian Cases Office, Lahore.

Divorce Law in Maryland, by the Judicial Council of Maryland. The Johns Hopkins Press, 1932. \$75.

Cases on Partnership, by Charles E. Clark and William O. Douglas. West Publishing Co., 1932. Pp. 750. \$5.50.

Divorce Law in Ohio, by Geoffrey May of the Institute of Law. The Johns Hopkins Press, 1932. Pp. 76. \$1.25.

American Family Laws Vol. II, by Chester G. Vernier. Stanford University Press. Pp. 523. \$5.00.