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### Book Notes

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## BOOK NOTES

**Federal Tax Course 1944.** By George T. Altman. Chicago: Commerce Clearing House. 1943. Pp. vi, 9031. \$10.00.

During the past twenty-five years a tremendous amount of litigation has developed in the field of taxation. At the present more cases reach the Supreme Court of the United States on this subject than any other, including even constitutional law. The income tax, which constitutes the bulk of these cases, has presented most difficult questions in our courts. In an effort to clarify the law on this subject the publishers of this book in 1936 printed *Introduction to Federal Taxation*, which laid the foundation of this book.

Taxation, today more than ever, is fast expanding, developing, changing. *Federal Tax Course* is an attempt to bring up to date, to show the practical application of the current laws to practical cases in a clear and concise manner. The book is principally devoted to the federal income tax; but the other federal taxes—capital stock, excess profits, excise, gift and estate—are similarly analyzed.

The *Course* is designed to turn up the answers to everyday tax questions. It shows the rules, the reasons for their being that way, how they are applied. The book is arranged in one compact volume with the contents organized into divisions, each division affixed with a subject index card, similar to other CCH Services. Two special books supplement the *Course: Filled-In Return Forms* and a separate book reproducing sections of the Internal Revenue Code which are commonly used. The first contains large size pages of reproduced forms with explanations for filling them out, step by step.

The heart of the book is the Explanatory Text, which gives an understandable explanation of the federal taxes and the fundamental principals underlying them. Short-cuts to finding the rule applicable are made easy by the arrangement of the book and a more than complete index.

A thorough discussion of the "Pay-As-You-Go" Plan is present, giving the background and purpose of the Act and the general provisions and Code Structure, along with a complete set of tables as approved by the Internal Revenue Code.

The *Course* will be an asset, a must, in the office of the tax lawyer or accountant.

**James Moore Wayne, Southern Unionist.** By Alexander A. Lawrence. Chapel Hill: The University of North Carolina Press. 1943. Pp. xiv, 250. \$3.00.

The present volume adds one more to the growing list of biographies of Justices of the United States Supreme Court. Wayne was not one of our great judges, but he played an important part. A Georgia aristocrat who became convinced of the desirability of a strong national government, Wayne was a very successful politician in Georgia and served three terms in Congress. As a reward for his support during the fight on the Bank of the United States, President Jackson appointed Wayne to the Supreme Court in 1835, where he served for thirty-two years. Although the Court was dominated during most of this period by Chief Justice Taney, Wayne's opinions are "sound" from a nationalistic viewpoint, and, when the break came in 1861, Wayne remained on the Court in spite of family and friends because of his personal devotion to the Union. Mr. Lawrence writes a very interesting and accurate story of his life and of his contribution to American constitutional law through his opinions, which always reflect his fundamental belief in the United States as a strong nation.

**Trouble-Shooter.** The Story of a Northwoods Prosecutor. By Robert Traver. New York: The Viking Press. 1943. Pp. 294. \$2.75.

Many fictitious biographies have been written which proved to be entertaining and interesting, as well as worthwhile. But the axiom that reality can be more fantastic than fiction is an accepted one. Here is a book which is colorful, refreshing, and well written, and its appeal is strengthened because it is true; the people, the situations, and the events are actual ones, rather than the product of invention.

The author was District Attorney in a logging and mining community in Michigan for some ten years, and this is an account of many of his experiences as prosecutor. In the relating of these adventures with the criminal law, an insight is given into procedure and the administration of justice in a rural environment. The purpose of the writing was not to deal with any forms or courses of action, however; it is no legal treatise or social exposé. First of all, it is a vivid, frank, humorous narrative. It possesses literary merit, and the author writes understandingly and with fervor. On this basis the stories will appeal to average readers and provide them with pleasant, light reading. This being so, it will have fulfilled its premise; certain information of a secondary value, however, still is there for the benefit of members of the profession interested in the procedural and criminal phases of practice. But all will find it a skillful presentation and an amusing experience.

**Race and Rumors of Race.** By Howard W. Odum. Chapel Hill: University of North Carolina Press. 1943. Pp. 245. \$2.00.

Selecting the subject of bi-racial culture and conflict, Dr. Odum has confined his discussion to the war years of 1942 and 1943, attempting to show how the war and other economic and social elements, have combined to bring to the fore the ever-impending struggle between the Negro and the white.

As evidence of the crisis the author has catalogued the flood of rumors and stories which reflect the feelings of both races, and has followed many of them to their source, discrediting some, and classifying most as the fruits of racial consciousness whose roots are buried deep in the southern soil.

Here is an important as well as a comprehensive work. It courageously presents the racial situation as it is, concisely informs as to the manner in which it came so to be, and, though it forwards no single panacea for the curing of all the ills of race, presents a strong framework of realistic planning, and appeals for capable leadership under which the people of both races may rise above the present crisis and build together the American culture of the future characterized by understanding and unity.

