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# Books Recently Received

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## BOOKS RECENTLY RECEIVED

TAX MANAGEMENT PORTFOLIO. Leonard L. Silverstein, chief editor.  
Washington: Tax Management, Inc. of the Bureau of National Affairs,  
Inc.

Each portfolio in this series treats a narrowly drawn tax problem area and is oriented to practical use by the bar. The portfolios are kept current by revision and replacement. References to other pertinent research data, facsimiles of implementing documents, and forms are also included. Among the recently published numbers are:

SUBCHAPTER J—THROWBACK RULES. By Robert Lewis Jackson.  
170-2nd.

NONRESIDENT INDIVIDUALS—U.S. INCOME TAXATION (PART I). By  
Reka Potgieter Hoff. 138-2nd.

SUBCHAPTER S—ELECTIONS. By Stuart E. Berelson. 178-2nd.

LIFE INSURANCE COMPANIES—DEFINITION AND ACCOUNTING. By  
Paul H. Walker, David Levy, and Daniel C. Knickerbocker, Jr.  
245.

CORPORATIONS—PRE-ORGANIZATION PLANNING. By Frederic A.  
Nicholson. 101-2nd.

TAX CRIMES—FALSE STATEMENTS UNDER U.S. CRIMINAL CODE  
(PART I). By Robert L. Lofts and Nancy C. Lofts. 243.

TAX CRIMES—FALSE STATEMENTS UNDER U.S. CRIMINAL CODE  
(PART II). By Robert L. Lofts and Nancy C. Lofts. 244.

DISPOSITION OF INTERESTS, CLOSELY HELD CORPORATIONS. By Brian  
C. Ellis. 242.

DEPRECIATION RECAPTURE—SECTION 1245—GENERAL. By Selwyn  
A. Horvitz. 129-2nd.

CONTROLLED FOREIGN CORPORATIONS—SECTION 963. By William  
C. Gifford, Jr. 105-2nd.

CONTROLLED FOREIGN CORPORATIONS—SECTION 1248. By William  
C. Gifford, Jr. 240.

FARM AND RANCH LOSSES. By Martin B. Dickinson, Jr. 241.

MULTIPLE CORPORATIONS—SECTION 1551. By Paul F. Schmid, Donald P. Wefer, and Louis H. Diamond. 70-3rd.

ESTATE TAX MARITAL DEDUCTION. By Sherman P. Simmons. 239.

CONTROLLED FOREIGN CORPORATIONS—SECTION 953. By William B. Harman, Jr. 235.

INCOME IN RESPECT OF A DECEDENT—GENERAL. By Robert M. Wilan. 32.

VERDICT: THE JURY SYSTEM. By Morris J. Bloomstein. New York: Dodd, Mead & Co., 1968. Pp. 176. \$1.95.

This volume traces the beginnings of the jury system and discusses that system in America. It covers selection of jurors, what a jury may and may not see or hear, different kinds of verdicts, the roles of judge and lawyers at a trial, variations in state and federal jury requirements and practices, and the pros and cons of retaining the system today.

AN EYE FOR AN EYE. By Clarence Darrow, edited by R. Baird Shuman. Durham, N.C.: Moore Publishing Co., 1969. Pp. 213. \$5.95.

This is a novel written by the great defense attorney, Clarence Darrow. The format is that of a condemned murderer, on the night before he is to be hanged, explaining to a friend how the murder came to pass.

THE ROSENBLUTH CASE. By Rosemary Reeves Davies. Ames, Iowa: The Iowa State University Press, 1970. Pp. 252. \$——.

A study of the "American Dreyfus Case" in which a Jewish officer was first exonerated by the Army of the death of a fellow officer, and yet was later tried by a federal court at the insistence of the dead officer's family.

INDEX/CITATOR TO INSURANCE LAW. By Olga Becker. St. Louis: Index/Citator System, 1969. Pp. 478. \$——.

This volume lists words and phrases used in insurance law in alphabetical order, and under each word or phrase cites to various treatises and annotations concerning that subject.

COURT AND CONSTITUTION IN THE 20TH CENTURY: THE NEW LEGALITY 1932-1968. By William F. Swindler. New York: Bobbs-Merrill Co., Inc., 1970. Pp. 579. \$12.95.

This second volume of COURT AND CONSTITUTION, a definitive study of the United States Constitution, traces the struggles from the New Deal to the end of the Warren Court and to the development of the New Legality.

WAR CRIMES AND THE AMERICAN CONSCIENCE. Edited by Erwin Knoll and Judith Nies McFadden. New York: Holt, Rinehart and Winston, Inc., 1970. Pp. 208. \$5.95, cloth; \$2.95, paper.

This volume is an edited transcript of the Congressional Conference on War and National Responsibility at which the participants—among them Hans Morgenthau, Marcus Raskin, Senator George McGovern, Robert J. Lifton, and Richard A. Falk—sought to apply the “ethics of war” to Vietnam.

DRUNK DRIVING CASES: PROSECUTION AND DEFENSE. Edited by Brian Freeman. New York: Practicing Law Institute, 1970. Pp. 1285. \$——.

A collection of articles and papers on dealing with drunk driving cases.

JEROME FRANK: JURIST AND PHILOSOPHER. By J. Mitchell Rosenberg. New York: Philosophical Library, Inc., 1970. Pp. 274. \$8.75.

This is a study of the jurisprudential writings and judicial opinions of the late Judge Jerome Frank of the Second Circuit Court of Appeals.

LABOR LAW: CASES, MATERIALS, AND PROBLEMS. By Bernard Meltzer. Boston: Little, Brown & Co., 1970. Pp. 1221. \$——.

This is a casebook in labor law. Strong emphasis is placed on introductory materials preceding each topic, and on problems following each topic.