Successful Tax Practice by Hugh C. Bickford

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BOOK REVIEWS


The Revenue Act of 1951 and the reorganization of the Internal Revenue Bureau under the Plan of 1952 prompted the author of one of the most successful treatises on how to prepare a tax case for presentation before the Bureau, the Tax Court, District Courts or the Court of Claims to come out with a second edition. The first edition was so well received that it passed through three printings. As everybody knows, our tax laws change rapidly. This new edition covers the changes of the past two years.

It is fitting that our readers who are not familiar with the first edition should be given some idea of the scope of this work. The author emphasizes time and time again the importance of finding all the facts of your case. As he says, "Get the facts and the law will usually take care of itself." The case with a necessary fact missing, he suggests, is like a barrel with one stave gone. It will not hold water.

One of the important facts in most tax cases is the proper valuation of property. A whole chapter is devoted to this phase of the subject. The three methods of valuation approved by the Bureau are explained in detail and are amply illustrated by references to cases in the author's own practice.

An explanation of the various tax reports and rulings is set forth for the benefit of the beginner; as well as are the various units and divisions of the Bureau. The history of a return, its examination and audit are covered. Valuable suggestions as to dealing with revenue agents that are bound to profit the beginner are set forth at considerable length.

The experienced tax lawyer cannot fail to be benefited by the author's comprehensive coverage of practice and procedure before the courts. The author skillfully drives home his points by drawing upon his own experience of many years in trying tax cases.

The author is naturally very partial to the Tax Service put out by the publisher of his Successful Tax Practice treatise. He has given a very careful explanation as to how the Service should be used and has incorporated references to sections of the Service in developing his thesis. This adds much to the value of his work.

Considerable space is devoted to explain the changes wrought under the 1951 Act in the reorganization of the Internal Revenue
Bureau. This section of his book cannot fail to help experienced practitioners in the field of taxation, as well as beginners.

Over forty pages of material are contained in the Appendix, consisting of the Rules of Practice before the Tax Court, as revised to January 1, 1951; and forms used in that court.

As to the way the author has presented his material, it is sufficient to say that one seldom finds a more interesting or readable law book. He has a keen sense of humor, as is shown by the illustration he has used in explaining deductions for traveling and entertainment expenses in the case of the Sureguard Corporations, which was engaged, as he says, in the business of making mustache guards for persons using bubble gum (p. 322). The illustration serves its purpose in making clear what are and what are not deductible entertainment expenses.

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This small volume contains the “record or report” of four lectures given by Professor Dickinson at Northwestern University in 1950. The subject of the first lecture, “The Community of Nations” would seem to be quite far removed from the field of international law, but is very pertinent nevertheless. After an examination of the features of the society of states the author warns the international lawyer that he must be prepared “to approach each nation, not primarily as a metaphysical concept, but rather as a body compounded of land, people, economy and politics, a way of living and a cultural tradition and veritable complex of hopes, fears, and aspirations. These things may not be by-passed safely as matters outside the law. They are bone, flesh, and life of the law, largely explaining its frustrations and failures in the past and pointing up its prospects for expanded usefulness in the future.”

In the second lecture, which bears the title “The Law of Nations,” Professor Dickinson briefly surveys the system of international law and points out its defects and inadequacies. The survey covers too much ground in too short a space to be of much value to either the layman or the specialist. In a third lecture the growth of the law is discussed. The lecturer admits to having emphasized the lights more than the shadows, the picture he presents nevertheless is not a bright one. “Vital relationships left largely to an unregulated political adjustment,