1952

Handbook on Tax Techniques edited by J. K. Lasser

James W. Martin
University of Kentucky

Follow this and additional works at: https://uknowledge.uky.edu/klj
Right click to open a feedback form in a new tab to let us know how this document benefits you.

Recommended Citation
Available at: https://uknowledge.uky.edu/klj/vol41/iss2/11

This Book Review is brought to you for free and open access by the Law Journals at UKnowledge. It has been accepted for inclusion in Kentucky Law Journal by an authorized editor of UKnowledge. For more information, please contact UKnowledge@lsvaky.edu.
BOOK REVIEWS — Continued

Ploscowe is not alarmed at the supposed “shocking” increase in the number of psychopathic-sex-offenders. From experience and study he deduces that most such abnormal persons are charged with relatively minor crimes and are not for the most part degenerate sex fiends who are potential killers. Here he astutely discerns that legislators have made the serious non-scientific conclusion “that every person who does not obtain satisfaction from the normal acts of sexual intercourse is so mentally twisted that he will eventually become a killer.” The summary of this problem we would place among the finest writing on the subject of personality disorganization and the law.

Judge Ploscowe has received mixed plaudits for his publication. He is given a sort of reverse compliment by those who do not like his book. They claim that he is so liberal that he encourages libertines and would liberate millions of others who are similar to Kinsey’s five thousands. To these legalistic reactionaries the volume is almost worthy of suppression. Others think of the treatise as Roscoe Pound who has written an introduction. To them and your reviewer this is a much needed prolegomenon to a series of volumes on the specifics which this pioneering study has brought to our attention. There need to be conferences, agencies, and “even a ministry of justice, or its equivalent, in all our lawmaking jurisdictions.”

JAMES W. GLADDEN

University of Kentucky


This third reprint of a book first published a year ago deserves the attention of tax practitioners in both the legal and the accounting areas. Lawyers who devote only a part of their time to taxation will find especially helpful this product of 61 of the country’s leading tax practitioners. The plan of presentation is based on providing tax counsel the best possible basis for advising clients as to the avoidance of unnecessary federal taxes. The 61 chapters each deal with one of the frequently recurring problems encountered by the authors in their practice. Each author prepared an actual check-list of wise tax policies to meet the situations encountered frequently in business and professional operation. Each then undertook an analysis with careful documentation of the practices which minimize federal tax liability.
The danger a general attorney encounters in advising a client on the basis of an examination of the business—as distinguished from a legal problem as such—is that he will overlook some tax implication not apparent on the face of the situation. To meet exactly this difficulty this book is organized largely in terms of business activities, rather than in legal categories, so that the danger of such an oversight is greatly reduced for the lawyer who employs it as a handbook. This arrangement is made even more effective not only by the copious documentation of the text but also by the carefully selected bibliography each author's work includes.

As in other symposium-type works, the excellence of the several chapters varies. The selection of collaborators of top-flight standing combined with good editing has minimized the differentials in quality and has resulted in little unessential over-lapping. On the whole, the book is probably more valuable to tax people than a similar one prepared by any one of the authors would have been.

JAMES W. MARTIN

University of Kentucky
Bureau of Business Research