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## Federal Income, Estate and Gift Tax Laws correlated by Walter E. Barton

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FEDERAL INCOME, ESTATE AND GIFT TAX LAWS. Correlated by Walter E. Barton. Tenth Edition. Tax Law Publishing Company, Washington, D. C. 1950. Pages xxv, 893.

The tenth edition of Mr. Barton's work covers the federal tax laws, including amendments, for the years 1944 to 1949, inclusive. Earlier editions have correlated the various revenue acts and the Code from 1913 to 1948 in a similar manner. The tenth edition contains cross references to the pages of these earlier volumes. The method of handling the provisions of the revenue law is to state the law as it prevailed before the year 1944 and then note changes made in succeeding years. This is done in parallel columns, three columns on each page, so that a section is carried across two pages from the right-hand column of the right-hand page to the left-hand column on the opposite page. The first column on the right-hand page is headed "Taxable Years Beginning before 1944" and gives the year of origin of the section and cross references to the earlier editions of the author's work. The next column to the left contains the law of 1944 printed in full and the last column on the left-hand page also gives the law in full and has the heading, "Taxable Years Beginning in 1949." The three intervening columns show the amendments and parts deleted between the years 1944 and 1949. Amendments are printed in italics or underlined and parts deleted are shown by lines drawn through the words struck out. As the author states, this manner of treatment enables the reader to determine what the law was before and after each amendment and to make a comparison of the laws in effect during the years 1944 to 1949, inclusive. Where no change has been made in a section, a note states "Same as 1944." Where a change has been made in the law, a note gives the date of the change.

Not only are sections dealing with income, estate and gift taxes fully correlated, but miscellaneous taxes, including capital stock taxes, taxes on transfers, Alaska railroad tax and employment taxes are included. The administrative provisions and personnel sections are also dealt with.

The book has a table of contents in the front of the volume and a very complete subject index in the back. The latter covers fifty-six pages. Its completeness is shown by the fact that the term "definitions" takes up two full pages. The book is carefully edited and the publishers have done an excellent job with the printing. The book is printed on pages seven-and-a-half inches by ten inches, and it has an attractive binding.

The author's contribution lies in arranging the various sections of our federal tax code in parallel columns in such a way that the user of the volume can immediately note changes made in our tax laws in recent years. This makes the book well worth while. As tax problems are more and more taking the time of the practicing lawyer, he will find this volume a useful addition to his law library.

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