



ALEXANDER FEDERAL TAX HANDBOOK.
The Alexander Publishing Company, Incorporated,
New York, 1941. Pp. 1125, supp. pp. 76.

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tion preventing judges from sitting in their own courts when offenses committed in their courts are being tried.

The right of privacy, Professor Jones points out, exists only in theory except in a very few states in which, by both statute and judicial interpretation, remedies have been accorded when pictures have been used for advertising purposes. In suggesting that statutory law is needed to protect the individual's right to live his life without molestation, the author should have mentioned the difficulty that would be encountered in framing such legislation so as not to conflict with the constitutional guaranties of freedom of the press.

In discussing property rights in news, the author analyzes the celebrated case of the *International News Service v. Associated Press*,² in which protection was given on the grounds of unfair competition rather than on a contention of property rights in news, and points to this case as the probable basis for a final decision on the matter of the pirating of news by radio stations, an issue not yet passed upon by the United States Supreme Court.

In his final chapter the author takes up the Pure Food and Drug Act of 1906, and as amended in 1938, discusses the duties and functions of the Federal Trade Commission with particular respect to the Wheeler-Lea Act of 1938, and concludes with a timely discussion of the Consumer Movement.

Professor Jones, on the whole, has done a creditable piece of work. His chief contribution lies in his illuminating presentation of new aspects of the law of journalism which, because of their newness or because of the inability of recent writers to recognize their significance, have not been treated at all or have been dismissed with a bare reference.

MARCUS M. WILKERSON*

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The publisher of this volume came late to the field of loose-leaf tax services; only within the last five years have its publications been sufficiently widely known to gain consideration when

2. 248 U.S. 215, 39 S. Ct. 68, 63 L. Ed. 211 (1918).

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the problem of selecting a tax service has arisen. Since the first years of income tax legislation subsequent to adoption of the Sixteenth Amendment, Prentice-Hall, Incorporated and Commerce Clearing House, Incorporated have, almost without dispute, been the chief purveyors of loose-leaf information concerning changes in the federal income tax laws. Both of these latter houses publish a multi-volume tax service giving exhaustive coverage of changes in the tax laws together with administrative and court interpretations. Prentice-Hall has also recently added a "citor" volume devoted exclusively to the citation of tax cases. In addition to these complete services, there is available from each of these publishers a one-volume abridged edition in which interpretive material is not reprinted in full but simply digested and explained. Prentice-Hall also publishes a Federal Tax Course which is in some respects a further condensation designed to meet the needs of schools offering work in income taxation law.

The Alexander Federal Tax Handbook most closely approximates the last mentioned Prentice-Hall publication while the Alexander Federal Tax Service offers about the material contained in one of the abridgements mentioned above. While the present volume does not purport to be designed primarily for classroom use, it is closely patterned after a volume designed for that specific purpose. The handbook is divided into three parts; a non-technical explanation of the law, accompanied by illustrative problems, a reprint of the Internal Revenue Code and a reprint of Income Tax Regulations 103. But for the fact that the illustrative problems are accompanied by solutions, the handbook is an up-to-date replica of the Alexander Federal Tax Course and Guide which is no longer published. The transition from a tax course to a loose-leaf tax handbook is completed by provision for monthly supplements of current material.

Simplicity is evidently the basis upon which the handbook is to make its appeal. Explanatory matter under the topical tabs is almost wholly free from direct quotation from the law or regulations. The law itself and the official illustrations in the regulations are referred to in the footnotes but without reproduction of textual matter. Court decisions, decisions of the Board of Tax Appeals, rulings of the Bureau of Internal Revenue and rulings of the Treasury Department are likewise referred to only by citation in the footnotes. While this method of procedure is patently less confusing, it means that the researcher with a problem which requires delving beneath the surface interpretation must have

access to the Cumulative Bulletin of the Bureau of Internal Revenue, the Board of Tax Appeals reports and decisions of the Federal courts. To these must now be added the Code of Federal Regulations and also the Federal Register. However, in fairness it must be said that the handbook does not pretend to eliminate research on controversial points. The abridged volumes of this publisher's competitors do, however, go considerably further in providing official rulings and pertinent case excerpts.

The handbook is housed in the now familiar black binder common to the tax services. Subdivisions in the material are marked by brightly colored tabs for convenient reference. Insertions of current material are made possible by a pull-apart ring binder.

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