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ional or international in scope may find themselves within the taxing jurisdiction of foreign nations, the Federal Government, many states, and countless subdivisions of state governments. Part Two, entitled "Jurisdictional Problems," treats these difficulties, some of which are largely technical. What are the limitations on state taxing powers? How should the states administer their laws? Some of these problems combine technical and policy considerations. How can cooperation between taxing authorities be made to alleviate some of the difficulties arising out of multiple taxing powers? Some of these problems involve largely policy or economic considerations. Are present federal tax policies, even as modified by treaty and statutory credit provisions, restricting international trade?

A critical examination of the lectures which go to make up the book under review would require an extension of these remarks beyond reasonable limits. But two generalizations seem warranted. The program was planned with consummate skill so as to touch upon the very important current practical, technical, and policy problems involved in the taxation of business, and so as to present both sides of controversial policy matters. The speakers chosen to participate, who were well qualified to perform their appointed tasks, devoted more than common energy and thought to the preparation of their lectures.

RICHARD B. STEPHENS
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Aptly designated a guide to the labyrinth of law surrounding our federal income tax, this handy volume affords for student and general practitioner alike a thorough treatment of the fundamental aspects of what undoubtedly has become the foremost "bugaboo" of present-day public law. Beyond its role as an orientation device for the un-

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20See Dodd at p. 109.
21See Spaeth at p. 121.
22See Groves and Eaton at pp. 131, 141, respectively.
23See Post, King and James at pp. 152, 171, 184, respectively.
initiated in the field, this treatise provides an effective point of
departure for more advanced research by the nonexpert, but it is difficult
to concur with the author of one of the forewords who advances the
thought that this work will prove valuable to the tax law specialist.
It appears that the analysis contained in this book is on far too element-
ary a level for this to be the case.

Using the pertinent sections of the Internal Revenue Code as an
organizational scheme, the authors provide able discussion and ex-
planation under each section. Excellent use is made of cross references,
and leading cases are discussed where such mention contributes to an
understanding of the particular section. In addition several of the
more important regulations and rulings are analyzed under the ap-
propriate topic. No attempt is made to discuss highly technical sec-
tions of the code or to present rarely occurring exceptions to other
sections, thus leaving the volume free from material likely to confuse
the neophyte. Accordingly an excellent text is provided for use in
law school taxation courses.

The discussion is cogent and easily understandable; no reader pe-
rusing this book is likely to find it laborious reading. One brief criti-
cism of format is regrettable necessary; failure to include running
headings at the top of pages designating the particular topic under
discussion increases the time necessary to locate desired material.
Fortunately this small deficiency is more than compensated for by
the many attractions this work presents to students and attorneys.

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PLAGIARISM AND ORIGINALITY. By Alexander Lindey. New York:
Harper and Brothers. 1952. Pp. xv, 366, bibliography, index,
notes, and legal material. $5.00.

Alexander Lindey has been practicing law in New York for twenty-
five years. A leading specialist in the law of literary property — which
involves him with books, magazines, plays, movies, art, music, radio
and television, and the people in these fields — he has handled a large
number of plagiarism matters. Mr. Lindey was one of the attorneys
who successfully defended the celebrated plagiarism suit brought