

2-1-2006

## RIA Federal Tax Handbook 2006 (Book Review)

Elizabeth Outler

*University of Florida Levin College of Law, outler@law.ufl.edu*

Follow this and additional works at: <http://scholarship.law.ufl.edu/facultypub>



Part of the [Legal Writing and Research Commons](#), and the [Library and Information Science Commons](#)

---

### Recommended Citation

Elizabeth Outler, *RIA Federal Tax Handbook* (Book Review), *Legal Information Alert*, Feb. 2006, at 13, available at <http://scholarship.law.ufl.edu/facultypub/304>.

This Book Review is brought to you for free and open access by the Faculty Scholarship at UF Law Scholarship Repository. It has been accepted for inclusion in Faculty Publications by an authorized administrator of UF Law Scholarship Repository. For more information, please contact [outler@law.ufl.edu](mailto:outler@law.ufl.edu).

Native Hawaiians, Alaska Natives, the Pueblos, Oklahoma tribes, and unrecognized, or state-recognized tribes. Readers will find information on the history of relations between Native Americans and the federal government. All facets of current tribal-federal relations, tribal-state relations, tribal jurisdiction, tribal and individual property rights, civil rights issues, and environmental and natural resource-related issues are also covered, as is just about any other topics related to Indians and Indian peoples.

Each chapter includes a brief scope note outlining the topics included in the chapter with cross-references to other chapters dealing with related topics. A detailed table of contents also appears with each chapter. Copious footnotes with references to relevant statutes, cases, and other sources accompany the extensive textual discussion and analysis in each chapter. The editors provide an extensive table of cases, table of statutes, and index to simplify access to specific parts of the text. All these features make this an indispensable reference work for all researchers interested in any aspect of the law related to Native Americans.

Perhaps the only drawback to this work is that, given its comprehensive scope, this edition is updated with caselaw only through September 2004. Portions of the work will become outdated quite quickly. The publisher's web site states that this work will be updated every other year. If this edition is kept up-to-date either with a new edition or pocket parts issued every other year, it will remain an important reference source for years to come.

– Shaun Esposito, Head of Public Services,  
University of Arizona  
James E. Rogers College of Law, Tucson

**Trials: Strategy, Skills, and the New Powers of Persuasion.** Thomas A. Mauet. 2005. Aspen Publishers. Softcover. 621p. ISBN: 0-73555-103-0. \$57.

Thomas Mauet's new book covers ground that has been covered many times before. Do we need another book on trial strategy? We do, when that book emphasizes, as Mauet's does, the new expectations held by jurors. In an age when millions watch television shows such as the various "Law and Order" and "CSI" programs, and tune in to Court TV and online news reports, people have come to expect visual representations of what they are being told. Mauet calls this the "age of visual learning," and trial lawyers had better understand and accommodate this.

Visual learning adds a new layer to what is expected of a successful trial lawyer. Thorough preparation and excellent trial skills are still important, as is a deep knowledge of procedure and evidence. Mauet tells us that lawyers must appreciate the power of persuasion and the art of bringing a case

to life so as to interest and persuade jurors. Throughout the book are examples of how to bring life to the reading of a written deposition, how to use demonstrative evidence, and how to make an impact at the outset.

In addition to stressing the need to persuade in an age of visual learning, Mauet thoroughly covers the basics of trial preparation and the actual trial. Organizing a trial notebook, preparing for direct and cross-examinations, and presenting opening and

---

***Visual learning adds a new layer to what is expected of a successful trial lawyer.***

---

closing arguments are all carefully explained and detailed. He also covers common problems and pitfalls lawyers may encounter, and suggests ways of overcoming them.

This book is well organized and well indexed. Its text is very accessible, allowing the reader to turn to any section for immediate assistance. The CD-ROM includes some of the text found in the book, ready to be used in a word-processing document, and several very brief video ("multimedia") pieces. The text materials could be timesaving, and the video pieces offer short illustrations of what Mauet feels will be persuasive. The CD-ROM contains a sample trial notebook, video presentations of evidence (including interactive ones), and examples of opening statements and closing arguments.

Who could use this book? Without question, experienced trial practitioners will find useful sections. Law students and novice trial lawyers will find this book to be of great help. This book should be in the libraries of law schools and law firms, and probably on the desk of active trial practitioners. It will not necessarily be particularly useful to court personnel (judges or law clerks) or to pro se litigants. Nevertheless, *Trials: Strategy, Skills, and the New Powers of Persuasion* is a welcome addition to the literature of trial practice.

– Elizabeth A. Greenfield,  
Information Resources Manager,  
Latham & Watkins, Newark, NJ

## **TAXATION**

**RIA Federal Tax Handbook 2006.** 2005. Research Institute of America/Thomson. Softcover. 925p. ISBN: 0-7811-0345-2. \$61.95.

This astonishingly thorough and detailed manual is the latest in a series of highly useful practice aids on federal income tax reporting and tax planning. As the publisher states on page one, the Handbook "is designed to answer the tax questions and resolve the tax problems that arise in everyday business and

## New Sources

personal transactions.” Not only is the work intended to help with preparing 2005 federal income tax returns, it also “provides specific guidance to tax consequences of transactions occurring in 2006.” Its value is not limited to tax time; it is meant for year-round use.

The format and content has changed very little from the 2005 version, aside from the necessary inclusion

---

***Any law library would be well advised to own a copy, even if it collects no other tax materials, because tax planning and reporting questions come up in nearly every field of law practice.***

---

of changes in the tax code. The book is written and edited by the same team that compiles RIA's flagship publication, *the Federal Tax Coordinator, 2d*.

In spite of its editorial claim to discuss and explain common tax problems in “clear, concise, non-technical language,” the book is clearly aimed at tax practitioners or business executives. It would not be a useful resource for the average member of the public who is looking for information to help file his or her income tax return, unless that person comes equipped with a somewhat sophisticated knowledge of tax law.

The organization of the Handbook is sensible, and to tax practitioners probably predictable because it corresponds roughly to the order in which topics are dealt with in the tax code, and to the order that items are included on tax returns. The book begins with three sections of information practitioners might expect to consult often, namely a “highlights” section summarizing the topics covered in the new volume, a section titled “What’s New on the 2005 Form 1040,” and a calendar of 2006 due dates. These three sections appear first, and the table of contents does not begin until page 18. I initially found this organization problematic because it led me to believe that there was no table of contents to be found. However, a person familiar with the organization of the other books in this series would likely not be concerned by the placement of the table of contents. Other finding tools are very conveniently placed. There is an extensive index at the end of the book, as well as a “margin index” on the back cover. (For those readers not familiar with a margin index, this allows you to find the location of a section in the book by looking at the back cover and lining up the marks provided with the ones visible on the edges of the pages.)

The Handbook contains useful illustrations of tax problems and the proper analysis and application of the law. In addition, there are very useful “flags” throughout the text that indicate “Caution” where tricky or dangerous situations can arise, “Recommendation” where the editors have specific advice for actions that will legally keep taxes at a minimum, and “Observation” where the editors provide analysis and commentary. An additional particularly useful feature is the footnotes citing to other publications such as RIA's *Federal Tax Coordinator, 2d*, where in-depth treatment of tax issues can be found.

Overall, the 2006 RIA *Federal Tax Handbook* continues a very successful series of tax practice guides. Any law library would be well advised to own a copy, even if it collects no other tax materials, because tax planning and reporting questions come up in nearly every field of law practice.

– Elizabeth Outler, Tax Law Reference Librarian,  
Lawton Chiles Legal Information Center,  
Fredric G. Levin College of Law,  
University of Florida, Gainesville

## For Your Information...

*continued from page 8*

in its history that have made it one of the top university law libraries in the country. To see the article, go to [www.utexas.edu/law/depts/alumni/utlaw/](http://www.utexas.edu/law/depts/alumni/utlaw/).

### ***In the Mail***

As you might imagine, we get a lot of offers in the mail. One of the recent ones, for a newsletter called *The Organized Executive: How to Accomplish More in Less Time*, caught my attention. I decided to try it out, as who doesn't need to do more in less time? The eight-page “Welcome” issue included short articles on not letting conferences become time-wasters and filing methods that save time. Many of the tips and ideas are just good common sense, but it helps to read the ideas and see if you can apply one or two each month. Most items are adapted from other sources, but some come directly from the editors.

Published by the Briefings Publishing Group, the introductory price for 12 issues is \$97 (regular price \$195). I am not sure that I will continue to subscribe at the higher price. First, I have to see if I actually make time to read the monthly issues and follow enough tips to make it worthwhile ([www.organizedexecutive.com](http://www.organizedexecutive.com) 703-518-2343).

*Donna Tuke Heroy is editor and publisher at Alert Publications, Inc. Her e-mail address is [dheroy@alertpub.com](mailto:dheroy@alertpub.com).*