

Book Reviews

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Recommended Citation

Book Reviews, 2 Cornell L. Rev. 254 (1917)

Available at: <http://scholarship.law.cornell.edu/clr/vol2/iss3/5>

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Book Reviews

Bender's Federal Revenue Law. By the editorial staff of Matthew Bender & Co. 438 pages. Matthew Bender & Co., Albany. 1917.

To those concerned with the historical side of federal taxation this book should prove of considerable interest, but to one who looks in it for guidance in making out returns under the Federal Income, Estate or Capital Stock Tax Laws, it will be of but little practical value.

As stated at the close of the preface, the work is a "manual, rather than a treatise" and the subject matter is arranged with this end in view. The book contains in order the text of the Federal Income Tax Act, Estate Tax Act, Munition Manufacturers' Tax Act and the various miscellaneous tax acts (including the Capital Stock Tax Act) levied under the Federal General Revenue Law of September 8, 1916, and also includes the Tariff Commission and Unfair Competition Acts. In each instance the section of the law is given in large type, with notes and explanatory matter in smaller type thereunder.

Considering the importance and novelty of the Capital Stock Tax Act, the treatment given it is entirely inadequate. This act requires returns of all corporations the value of whose capital stock is \$75,000 or over. Its provisions have been subjected to many rulings and decisions of the Treasury Department, which, together with the text of the act itself, make the law particularly difficult of understanding. Notwithstanding this involved condition of the law, which applies to so great a number of corporations, the author has seen fit to devote to its treatment but a little over a page of explanatory matter.

The author also discusses somewhat at length the history of federal taxation and related matters, and it is in the pages devoted to these subjects that the chief value of the work is found.

Cedric A. Major.

Forms, Rules and General Orders in Bankruptcy, Collected, Revised and Annotated by Marshall S. Hagar, of the New York Bar and Thomas Alexander, Clerk of the United States District Court for the Southern District of New York and United States Commissioner. Second edition by Marshall S. Hagar. Matthew Bender & Company, Albany. 1916. pp. iii + 909.

The first edition of this book was published in 1910, the year during which many important amendments were made to the bankruptcy law and in consequence the practice under these changes had not then become settled. Since that time, however, many decisions of the federal courts have interpreted these amendments. The second edition is very thoroughly annotated so that the practitioner may test the value of the form by consulting adjudicated cases.

The arrangement in the second edition is excellent, the forms having been collected under titles in logical sequence as follows:

petition and adjudication; receiver in bankruptcy and custody of property by marshal; proceedings before referee after adjudication; proofs of debt and proceedings for allowance of claims; trustee in bankruptcy; examination of witnesses and depositions; sales; injunctions and restraining orders; discharge of bankrupt; composition with creditors, before and after adjudication; reclamation proceedings; dissolution of liens, punishment for contempt, reopening estates and miscellaneous matters; suits by trustees at law and in equity; writs and indictments; appeals, petitions to review, writs of error, *certiorari* and certificates.

There are three hundred ninety forms of which thirty-eight are official and three hundred fifty-two are unofficial, a larger number than is contained in the ordinary text book on bankruptcy. After the annotated forms the text of the bankruptcy act is set forth; then follows general orders in bankruptcy adopted by the Supreme Court of the United States, which are also annotated; next appears rules in bankruptcy of various districts of the District Court of the United States. A particularly useful feature is a "convenient timetable of procedure," which shows the practitioner at a glance the number of days' notice to be given and the time when various steps in the bankruptcy proceedings are to be taken.

A book of forms is essentially a book for the practitioner and, if carefully prepared to conform to law, is most valuable in saving his time. This edition very fully meets the above requirement and should prove of valuable assistance to those engaged in bankruptcy practice.

John Alfred Kelly.

The Law; Business or Profession. By Julius Henry Cohen, of the New York Bar. The Banks Law Publishing Company. New York. 1916.

This is a forceful book on a most vital subject. Its merit lies neither in elegance of diction nor in literary style. Although written by a lawyer, the presentation of his case is not orderly and progressive. There is much repetition. Schoolboy oratory and slang are injected in places, thereby weakening a splendid array of facts. At times the author becomes facetious. But despite these literary shortcomings the book grips and holds attention. There is so little of apparent preachment and so much of fact, that in the reading of the facts the preachment is unconsciously recorded. The strength of the book lies in its exhaustive treatment of concrete and practical problems present in the practice of every lawyer. It is not a Sunday but a week day book.

The reader's attention is called to several disbarment proceedings in New York County, and the prominence given by the press to these items, despite the fact that matters of national and international importance had transpired on those days. The question is raised why the public should be so vitally interested in the disbarment of a few lawyers, and the rest of the book is devoted to answering the question. A Cook's tour is taken through China, Japan, Greece,

Rome, France, Spain, Italy, Russia, Germany, Austria-Hungary and England, inspection being limited to the development of the bar in these countries, and the relation of the bar to the courts and the people. Everywhere the idea is and has been prevalent that an attorney is an officer of the court with public responsibilities. Wherever this relationship was obscured, either in initial development or through temporary relapse, lawyers fell into popular disrepute, and language was not strong enough to express opinions concerning them. On the other hand, when they realized and conscientiously endeavored to discharge the duties of their office, they exercised a most potent influence upon national affairs. The attempt of Henry IV of England to exclude lawyers from Parliament, and the abundance of confusing legislation resulting, is contrasted with the movement in this country between 1850 and 1880 to admit all persons of good moral character to the bar, without regard to legal training, and not only the lack-learning but also the rapid development of a commercial spirit among the members of the bar which resulted. The author makes it very clear that when professions, like trades, are open to anyone, the demarkation between profession and trade will certainly be obscured. That it has been obscured in the minds of many in the profession is shown not only by their practices, but by their public utterances claiming that, whatever may have been the exalted standards of the bar in the past, the reasons for these standards are obsolete and the lawyers of this commercial age must adopt commercial methods or fail in their attempt to succeed. In contrast with this commercializing of the legal profession is shown the rapid trend toward professionalizing many of the trades, and that this movement, starting with the advertising men, has developed within the trades themselves, and has not been forced upon them by pressure from without. Whereas the grocer of a generation ago larded the butter, sanded the sugar, dampened the tobacco, and then went to prayers, the grocer of today thinks it good business to give service first, and to consider profits only in their relation to service. Codes of ethics are adopted by trade organizations, not because of a spiritual awakening throughout the country, but because good business demands honesty and a consideration of the public. The commercialized lawyer has not kept apace with the times.

The forces leading to the adoption of the canons of legal ethics of the American Bar Association are traced, together with some hopeful signs of their influence. But the bar is lagging, and, unless it speedily cleans house, forces from without will compel such cleaning, with a resultant loss of influence on public life. Advertising, manipulation of bankruptcy business, trade organizations, collection agencies, contingent fees, fee splitting, associations with trust and title companies, are treated in detail. The low-browed ambulance chaser and the high-browed employee of a title or trust company who draws wills, trust deeds, and gives advice to clients of his employer, are alike condemned. The reaction against such practices is already being manifested in certain quarters by restrictive legislation, and by raising the requirements for admission to the bar. The large

number of disbarments is a corrective, but lawyers should learn the laws concerning their profession before and not through disbarment.

The high calling and the opportunities of the profession for service are forcibly presented in answer to the *quære* of the young man just entering practice: "All very well for men who have succeeded to preach such doctrine; but how about us who even now have to earn a living?" The answer is: "If you cannot live on what you earn in the office you accept, then you have no business in that office. If trade is your aim, go into trade. You will make more money. If business is your fort, go into business; you will win greater honor and glory. But when you go into law, note well, before you begin, that just as you would live on a minister's salary of \$500 a year, support a family and keep clean, the uniform or cloth you wear must be kept spotless. Our calling asks for no greater sacrifices than the minister's, the teacher's or the doctor's * * *. The lawyer is set apart as an officer of the court to aid in the administration of justice. He is not paid a salary, or a wage, nor does he make profits. He can never be fully compensated for his work."

The book concludes with a plea to the profession to clean house and prepare for the opportunities of service in the period of reconstruction following the Great War.

Three appendices are attached to the book, containing the canons of legal ethics of the American Bar Association, questions and answers based on the canons, decisions on what constitutes "practicing law," and a bibliography of the matters treated in the book.

O. L. McCaskill.