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BOOK REVIEW

THE INTERNAL REVENUE SERVICE. By John C. Chommie.* Praeger Publishers, Inc., 1970. Pp. xii, 267. \$9.50

Inherent in the scheme of an orderly and highly sophisticated society is the very complexity of its structure. This trait is not peculiar to only a few facets of contemporary society, but rather permeates the entire texture of its fabric. The intricacy of today's business and financial transactions lends vital testimony to the truth of this proposition. Paralleling this organic collage is the most complicated set of tax laws ever devised by man. The task of administering these laws has fallen to the Internal Revenue Service (IRS); the task of explaining how has fallen to Professor John C. Chommie.

This book marks the 25th volume in the series *Praeger Library of U.S. Government Departments and Agencies*. The books making up the set comprise a comprehensive and extensive disquisition of the administration of our government by its departments and agencies. Designed primarily as research tools, these books typically do not lend themselves to easy and interesting reading. But it is at this critical juncture that Professor Chommie's work has made its departure.

He describes in clear and unstilted language the origin, development, functions, methods, and present structure of the IRS. Chapter headings such as Field Administration, The Management Functions, Relations with Congress, and Relations with the Public appear to promise little but ennui. But such is not the case.

Beginning with the Whiskey Rebellion of 1794, the long, ardent, and oftentimes vexing history of the IRS is recounted in a bold and informative narrative culminating in the recent revolution in revenue processing precipitated by the digital computer. Included as an appendix is perhaps the most revealing and absorbing insight into primitive tax administration ever published. It is a reprint of a letter from a tax collector in 1866 in the Territory of Montana, chronicling his trials and tribulations "where nearly 200 murders have been committed but no man (has been) convicted (and) where every man takes his life into his own hands wherever he goes."

Successive chapters are devoted to organizational structure and field administration. This latter chapter must rank as one of the most didactic. Professor Chommie first traces an ordinary income tax return from the time it is filed until it is processed through one of the seven regional service centers. He then dilates upon the rather arcane process of selecting returns for examination. Finally, we are ushered step-by-step through

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several IRS examinations from an individual taxpayer in a low income tax bracket to a sophisticated multi-corporate taxpayer requiring an IRS team audit.

Still other chapters elaborate upon research activities; personnel make-up; training; recruiting; career opportunities; executive development; rule making; internal inspection of personnel; fraud investigations; overseas administration; regulation of alcohol, tobacco, and firearms; and relations with other government agencies, Congress, and the public. Another chapter is concerned with controversies and conflicts which are engendered by the very nature of the Department. (Its bureaucratic hand reaches for every taxpayer's pocketbook.) This very touchy and sensitive subject is handled objectively and with finesse. However, if the book falters in any one area, it is here. For the author, in his zeal for objectivity, needlessly cites several sensationalistic and disparaging articles from the *Readers Digest*. That these articles were generally written capriciously, indiscriminately, and without a proper regard for the facts is brought out by the author. Consequently, to cite the magazine is to needlessly dignify it without adding to the content of the work. Adlai Stevenson's comment that "[t]hose People who sling mud usually lose ground" probably does not hold true for such articles.

The final chapter discusses the future of the Service. Included within the scope of this section are career opportunities, the role of automatic data processing and other innovations, and audits of the future.

The entire work is sprinkled with interesting analogies designed to inform and retain the reader's interest. Operation East Wind, Pearl Harbor, Ingemar Johansson, Harper's Ferry, John Brown's Raid, and Al Capone are just some of the people and events which the author successfully employs to accomplish this purpose.

The opus is replete with tables, photographs, appendices, an elaborate bibliography and a detailed index. Everything has been done to ensure the reader a well-rounded approach to the subject matter.

Someone once asked Michelangelo what method he used for sculpturing his Moses. "It is very simple," he is credited as saying. "You just take a chunk of marble and chop away everything that doesn't look like Moses." Professor Chommie has a similar genius in his chosen area. He couples a thorough in-depth knowledge of his subject matter with the rare ability to convey this knowledge in simple terms. Written as a research tool for students and practitioners, as well as for the general public, its style is generally exoteric.

Considering Professor Chommie's latest work, *The Internal Revenue Service*, his well accepted hornbook, *The Law of Federal Income Taxation*, and the many leading articles he has written in the field, we can now perhaps look forward to Professor Chommie's masterpiece, a scholarly work on tax philosophy and policy. For it is in these areas that

Professor Chommie has expended most of his time and energies. Beset today with a labyrinth of tax laws designed to cope with social and economic ills, we can only hope and bide our time.

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