

June 1942

Book Reviews

William F. Zacharias

George T. Christie

Follow this and additional works at: <https://scholarship.kentlaw.iit.edu/cklawreview>

 Part of the [Law Commons](#)

Recommended Citation

William F. Zacharias & George T. Christie, *Book Reviews*, 20 Chi.-Kent L. Rev. 283 (1942).

Available at: <https://scholarship.kentlaw.iit.edu/cklawreview/vol20/iss3/5>

This Book Review is brought to you for free and open access by Scholarly Commons @ IIT Chicago-Kent College of Law. It has been accepted for inclusion in Chicago-Kent Law Review by an authorized editor of Scholarly Commons @ IIT Chicago-Kent College of Law. For more information, please contact dginsberg@kentlaw.iit.edu.

BOOK REVIEWS

THE FEDERAL EXCESS PROFITS TAX. Kingman Brewster. Washington, D. C.: Ransdell, Inc., 1941. Pp. xvi, 910.

This book might well be titled, "A Solution to the Great American Puzzle" or "A Translation into Plain English of the Second Revenue Act of 1940, as Amended." To a large degree it lightens the task, which has probably seemed to many to be almost impossible, of acquiring a working knowledge of what is perhaps the most technical and involved piece of legislation ever enacted by the Congress of the United States, the Federal Excess Profits Tax Law. To the uninitiated the book may seem to be highly technical, but to anyone who has studied the statute itself, the book will seem more like a novel in comparison. Its value is not, however, limited to use by those who wish to make an initial study of the act. It will serve also as a very useful handbook for the tax practitioner who has already suffered through the ordeal of understanding the law and its application.

Approximately one-half of the book is devoted to an appendix containing the statute, committee reports, official government forms and work-sheet forms, prepared by the author for use in preparing excess profit tax returns. These work-sheet forms and the text material are correlated through references in the section headings of the text, which makes the text a guide to the preparation of the forms. Because of this feature the book will serve as a practical working manual in preparing returns, determining invested capital and base period income.

While, as its title indicates, the book is mainly devoted to the Federal Excess Profits Tax, there is also included a chapter covering the special amortization provision, Title III of the Second Revenue Act of 1940, which is reprinted in the appendix together with the related official forms.

In scope the work does not go much beyond the basic elements of the statute, showing the place of each in the structure as a whole and is, consequently, recommended only as an elementary study or manual. Examples and explanatory material are frequently borrowed from the regulations and committee reports. This is somewhat disappointing as the author, who was Chairman of the Committee of Appeals and Review of the Bureau of Internal Revenue during a part at least of the previous excess and war profits tax era, could undoubtedly have written a more analytical study of the subject.

GEORGE T. CHRISTIE

SOCIOLOGY OF LAW. Georges Gurvitch, with a preface by Roscoe Pound. New York: Philosophical Library and Alliance Book Corporation, 1942. Pp. xx, 309.

If this book should come to the hands of a "practical" lawyer (it probably will not) his reactions thereto would be apt to follow much the following pattern. First, he would wonder if war times had affected

the art of proofreading as his eye met such faults as "sence" for "sense" (p. 72), "conflcting" for "conflicting" (p. 121), "bewteen" for "between" (p. 139), "grop" for "group" (p. 145), "indentifies" for "identifies" (p. 165), "empries" for "empires" (p. 266), "vascillating" for "vacillating" (p. 266), and "sens" for "sense" (p. 307). More irksome, even, would seem the confusion created (pp. 70-1) by omitting and transposing whole lines of the text, and the blurring caused by too heavy inking of some of the pages.

Recalling, however, that such mechanical failures should not, perhaps, be charged to the author, his second reaction would be to express surprise that it takes a "preface" of nine pages to lead to an "introduction" of sixty-seven pages, followed by a chapter on "forerunners and founders" covering another 130 pages, before the author arrives at his principal message, to-wit: a statement of the aims and purposes of a systematic sociology of law. Such surprise would be apt to cause him to drop the work without further investigation.

Should he be bold enough to begin an intensive reading, his third reaction, after successfully digesting the preface by Roscoe Pound and before proceeding very far into the "introduction," would most likely be to look again and make sure he was reading a work printed in English. Pages studded with terms such as "logical normativism," "jural symbols," "demography," "dynamic spontaneity," and "noetic elements" are apt to drive the reader either to the dictionary or to despair. A note (p. 309) expressing the author's gratitude to Mr. Herbert Solow "who contributed essentially to giving it (the book) an acceptable English expression" is not likely to be endorsed by the reader particularly when he is forced to struggle through a definition of law which reads:

"Law represents an attempt to realize in a given social environment the idea of justice (that is, a preliminary and essentially variable reconciliation of conflicting spiritual values embodied in a social structure), through multilateral imperative-attributive regulation based on a determined link between claims and duties; this regulation derives its validity from the normative facts which give a social guaranty of its effectiveness and can in certain cases execute its requirements by precise and external constraint, but does not necessarily presuppose it." (p. 59) At that point he would be about convinced that the labor of reading was not worth the candle, and that it would serve his time better to prepare that pressing brief or important contract and to leave such stuff for others, not so busy, to worry about.

An occasional hardy spirit might persist beyond the "introduction," expecting the author presently to unfold the system which will make it possible for the lawyer to penetrate the "ceremonial mysteries" of law and to turn the eternal idea of law into a social force productive of justice. The challenging statement that "an ever-widening gulf yawns between traditional jural categories and the reality of law" with the inherent promise that a sociology of law will close such gap, invokes a feeling that something worth while may yet come from the effort of read-

ing. Persisting, then, he delves through a lengthy historical account of the forerunners and founders of such a sociological system. The works, personalities, and ideas of these men are subjected to valuable criticism. A mine of information such as he never suspected existed is laid bare. But the planned sociology still evades his grasp.

Finally the reader reaches the pointed remark that "systematic sociology of law has the task of studying the functional relationship between social reality and kinds of law." (p. 198) The task of erecting the new system has now been reached—but no, not yet may the work be begun! Law must be first analyzed in the light of sociology. It must be stratified horizontally so that its internal pressures and fusions may be gauged; it must be plumbed vertically, so that the degrees of intensity within the system may be measured. Genetic features, or lack of them, must be considered. A philosophy of law must be called upon to combine with the sociology of law to produce "a jural policy." The reader concedes these things, still waiting for a glimpse at the social justice such an institution will produce, then he reads: "The field of study about which I am speaking still remains entirely virgin. As with so many other problems of sociology of law, we must await the outcome of extensive investigation of which we have here tried to indicate no more than the possible directions." (p. 303)

In his first disgust he is apt to reproach the author for leading him on to no purpose. Calmer reflection, with a second casual glance at the paper cover, forces him to realize that the book purports to be not an exposition of a completed system, but rather a complete study of the problems which still lie unanswered. Here is really an inventory of work done, and an outline of tasks unperformed. For this he may thank the author, but being a "practical," though curious, lawyer he is more likely to shrug his shoulders and go back to drafting contracts, deeds, and wills.

W. F. ZACHARIAS

ELEMENTS OF POLICE SCIENCE. Rollin M. Perkins. Chicago: The Foundation Press, Inc., 1942. Pp. xxii, 651.

The days when a police officer could be regarded as equipped for duty if he had been furnished with a night stick and a badge seem definitely relegated to the past. The modern guardians of law and order, thanks to the efforts of institutes on criminology, police administration, and the like, are now trained to perform many technical tasks beyond the simple duty of making arrests—services which require professional training of no mean caliber. Much periodical literature has been devoted to these essential skills, and countless hours of instruction have been given to training staffs of peace officers to serve their communities more adequately.

To assist those charged with this duty of instruction, Professor Perkins has compiled a serviceable volume of information covering those fundamental elements of police training capable of being imparted through theoretical instruction. Much of the material therein dealing

with investigatory practices such as photography, finger printing, mou-
lage, and other scientific means of detection, was prepared by recog-
nized experts in these several fields. The legal aspects of the work, deal-
ing with arrest, substantive criminal law, and extradition, are dealt with
in a non-technical fashion suitable for use by those not specially trained
in law. Since the work of the police officer is not completed with the ar-
rest of the offender, it would seem, however, that a brief discussion of
such matters as preliminary examination, binding over for grand jury
action, etc., would not be amiss in a work of this nature. Though not
written for the practicing lawyer, the work contains much information
of use and value to anyone whose practice involves any contact with po-
lice work.

WM. F. ZACHARIAS