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Review of Successful Tax Practice, by H. C. Bickford

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BOOK REVIEWS

Successful Tax Practice. By HUGH C. BICKFORD. New York: Prentice-Hall, Inc. 1950. Pp. xx, 428.

Practicing lawyers need to know about this book.

For some years now, those who came to the bar before federal taxes attained importance have been lamenting their unfamiliarity with the field and the consequent loss of clientele. Not a few clients have joined in the lament, often upon the stimulus of an unexpected and unnecessary tax bill. The bar is aware of the problem, and its attempts to meet it have ranged all the way from tax institutes for interested lawyers to cart-before-the-horse attempts to exclude non-lawyers from practice in the tax field. I suggest that Mr. Bickford's readable book is one of the most promising answers to the problem which has yet appeared.

Successful Tax Practice is not a summary or handbook of federal tax law. Good ones are available already, and they perform their function. Rather, it is a book of how to practice tax law. The suggestions are so well put and so obviously wise that the work instantly commends itself. Here, as Dean Griswold points out in an admiring foreword, is no mere collection of anecdotes, as so many practitioners' books tend to be. The book provides essential, practical information about tax practice that ordinarily may be obtained only by several years of intensive work in the field. Some of the suggestions deal with particular problems: for example, how to prove fair market value, how to prove reasonableness of salaries. Others are more general: how to avoid inviting an audit of a return, how to deal with a revenue agent, when and how to seek a compromise, how to deal with the Technical Staff. I can affirm that the material is accurate and useful. I recommend it enthusiastically to every practitioner who wants an effective introduction to tax practice. A tax lawyer of some years' experience will find less of value only because he already is familiar with much of this material. But even he may profit from comparing his experience with the Bickford suggestions, and this will be a pleasant project in view of the book's highly readable style.

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Tax Planning for Estates. By WILLIAM J. BOWE. Nashville: The Vanderbilt University Press. 1949. Pp. 93.

Here is a pointed discussion of the problems presented in co-ordinating gift, estate and income taxes in order to leave the maximum tax-paid estate. It is not as technical as might be expected of such a work, but in 90 pages of readable ma-

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