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Stanley and Kilcullen: THE FEDERAL INCOME TAX: A GUIDE TO THE LAW.

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THE FEDERAL INCOME TAX: A GUIDE TO THE LAW. By *Joyce Stanley* and *Richard Kilcullen*. New York: Tax Club Press. 1948. Pp. xv, 344. \$6.

In his preface, Mr. Randolph Paul suggests that even the tax expert will find valuable help in this new tax book by two members of the New York bar. Certainly, non-specialists and students will agree that the authors succeed in their design "to make income tax law understandable to those with little or no previous familiarity with the field." The book follows the organization of the code, each of the eleven chapters including a discussion of related sections of the code, including the amendments of the Revenue Act of 1948, together with the basic regulations and judicial decisions. This method makes parallel reading of the code and regulations more convenient than does organization on a strictly conceptual basis. At the same time, the relationship of widely separated sections of the statute is preserved by cross references. The language is very readable, and concepts are explained simply and clearly by hypotheses. No attempt is made to deal with all the problems; the object is rather to point out the problems and to provide a general understanding as a basis for further study of specific issues. Not all portions of the code are considered, although reference is made to each section that is omitted. In their introduction, the authors include a helpful bibliography of official and unofficial source materials on income taxation.