

# Michigan Law Review

---

Volume 47 | Issue 5

---

1949

## TAX PRACTITIONERS FORUM

Michigan Law Review

Follow this and additional works at: <https://repository.law.umich.edu/mlr>



Part of the [Taxation-Federal Commons](#), and the [Tax Law Commons](#)

---

### Recommended Citation

Michigan Law Review, *TAX PRACTITIONERS FORUM*, 47 MICH. L. REV. 736 ().

Available at: <https://repository.law.umich.edu/mlr/vol47/iss5/30>

This Regular Feature is brought to you for free and open access by the Michigan Law Review at University of Michigan Law School Scholarship Repository. It has been accepted for inclusion in Michigan Law Review by an authorized editor of University of Michigan Law School Scholarship Repository. For more information, please contact [mlaw.repository@umich.edu](mailto:mlaw.repository@umich.edu).

TAX PRACTITIONERS FORUM. Pittsburgh: University of Pittsburgh Press. 1948.  
Pp. 186.

Six lectures on current federal tax problems, delivered by lawyers, certified public accountants and teachers of law during a forum sponsored by the University

of Pittsburgh Law School and other groups, are reproduced in this volume. The first lecture discusses in detail the conduct of a federal tax case from its inception to completed litigation or settlement, noting the rules of procedure in the various tribunals and offering many practical hints for efficient handling of tax cases. Lecture two considers the undistributed corporate profits provisions of section 102 of the Internal Revenue Code. With the present dormancy of the excess profits tax, this section is identified as one on which the commissioner will frequently rely. The author of the third lecture considers the relative advantages and disadvantages of taking administration expenses as an income or estate tax deduction. Lecture four includes a discussion and many illustrative examples of the commissioner's attempts, by applying the *Clifford* doctrine, to tax all trusts which furnish substantial tax savings to the taxpayer. Though the income splitting provisions of the Revenue Act of 1948 reduce the need for short-term, irrevocable trusts, their use remains essential to unmarried persons, to husbands who do not wish a wife to have unfettered control of property, to grantors of charitable trusts and foundations, and to those desirous of continuing present irrevocable trusts. If state courts allow rescission of purportedly irrevocable transfers in trust when the tax purpose is frustrated, the potency of the new *Clifford* regulations will be greatly reduced. The fifth lecture furnishes an extremely practical list of key facts which should be known in order to create a business plan with the most significant tax economies. The final lecture of the forum analyzes the underlying policies which motivated the Revenue Act of 1948 and points out specific changes and their consequences. The author predicts the income-splitting and marital deduction provisions are permanent additions to the code and urges that the law be simplified through correlation of the gift, estate and income taxes.