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BOOK REVIEW


Professor Chommie’s scholarly work on Income Taxation is a first in more than one respect. While the author states in his Preface—and very properly so—that a book on Income Taxation in one single volume is bound to be selective rather than all-encompassing, it must be said that this particular volume is a well-rounded product, an intensive as well as extensive opus of probably the most complex field of law.

This work is also—to the reviewer’s knowledge—the first in West’s Hornbook Series to treat Income Taxation. It is the first and only one to be supplemented from time to time by pocket parts to be written by the same author; it will thus be the first Hornbook to be kept up to date.

The Summary and the Table of Contents reveal a basic division-outline into ten chapters. The introductory chapter narrates the historical development, relates the legislative, administrative and judicial provisions and processes, and closes with a statement of the sources of income tax law, all in twenty pages. The remaining nine chapters deal with gross income; deductions; tax accounting; capital gains and losses; taxation of the family; partnerships and partners; corporations and shareholders; foreign income and foreign taxpayers; and tax procedure. Each chapter is subdivided into from four to seven sub-chapters, which, in turn, are re-subdivided into numbered paragraphs, each paragraph carrying the appropriate heading. These chapters, sub-chapters and paragraphs are very well organized from a visual point of view as well as from the standpoint of readability. Therefore, the contents, complex by nature, can be rather easily absorbed, digested and understood. The last chapter is followed by 4 tables (Cases; Statutes; Rulings; Treasury Regulations). An excellent index (with references to pages rather than chapters or paragraphs) closes the book.

The author’s in-depth knowledge and his honest, accurate and complete research-endeavor shine throughout. A thorough familiarity with the subject matter coupled with a highly specialized teaching experience of long standing conveys as clear an understanding as can possibly be obtained in the income tax field as described and analyzed in one single volume of about 750 pages of text material. The vast number of cases, presented in their factual bases, with the contentions brought forth by the opponents, the taxpayer and the Commissioner, as well as the legal reasoning by the respective courts, are narrated in concise and exceedingly clear language. One enjoys reading the underlying facts; distinctions are made

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translucent; opinions are shown; additional explanations are offered; at times projections are made. Professor Chommie criticizes but does not overly criticize, obviously in order not to confuse the reader or to influence his thinking too much. This reviewer appreciates the author's case-presentation and also the fact that footnotes are kept to a minimum; Professor Chommie thus deviates from a habit other writers seem to indulge in, the excessive use of footnotes. Footnotes are not intended to take over the text, but rather to supplement it, in order to maintain continuity.

Although the book has basically a scholarly approach, the author always considers realities and practicalities, a "must" when it comes to tax matters. His intention to provide supplements from time to time demonstrates his ambition to make the work a tool as well as a reference.

To single out any one portion of the work would do an injustice to the whole. Yet one might stress as most outstanding Chapters 8 and 9, on Corporations and on Foreign Income respectively, both being completely up-to-date in scope and outlook. Chapter 2 on Gross Income gives the reader an orderly picture of income items, taxable and non-taxable, organized and shown as based on economic income-producing factors and grouped accordingly (Business Operations—Personal Services—Capital).

It is this reviewer's well-grounded opinion that Professor Chommie's work is anything but shallow, it is by necessity restricted in depth because of a limit of space and because of the aim to reach the student. Nevertheless the tax practitioners—lawyers as well as certified public accountants—will find it most helpful, especially those who are just beginning to engage in tax practice. Students will find it extremely valuable as a basic tool, since it is systematically assembled, logically arranged, sensibly analyzed and only limitedly critical, thus enabling the pupil of tax legislation and its executive application and judicial interpretation to build his own opinion, to search and to find his own reasoning, whenever he desires.

Lastly, the size and handiness of the volume, its print and paper, the clarity of the type, all contribute to the good value of the publication.

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