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**CASES AND MATERIALS ON FEDERAL TAX PROCEDURE. By  
Richard A. Hausler. Second Edition. MIAMI: Miami Law Center  
Foundation, 1952.**

Abe L. Shugerman

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mendous research that underlies the book and, were it not for the heavy reading created thereby, would be very desirable. A more functional feature is the 11-page table of law cases dealing in accounting matters. This is an invaluable source reference for attorneys and accountants alike.

By starting with an assumption that accounting is best taught to laymen by synthesis of the basic entries into statements, the author shouldered a heavy load which he did little to lighten by his book. Whenever someone will decide to take the opposite viewpoint—namely, of starting with the statements and analyzing them as far down into the details as is necessary—a contribution to the layman is quite possible.

In the reviewer's opinion, *Legal Accounting* is worth having, not because it is a well-written book, but for its undeniably invaluable source material.

C. VERNON KANE

ASSOCIATE PROFESSOR OF ACCOUNTING,  
UNIVERSITY OF MIAMI

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CASES AND MATERIALS ON FEDERAL TAX PROCEDURE. By Richard A. Hausler. Second Edition. MIAMI: Miami Law Center Foundation, 1952. Pp. 577. \$6.50.

The true test of achievement in legal literature is the fulfillment of a public need. Professor Hausler's *Federal Tax Procedure* fills a public need in the field of taxation. In this second edition, he continues to present the only complete casebook coverage of tax procedure.

The book, accordingly, represents a long awaited addition to legal literature. Professor Hausler should be commended upon his entrée into a previously unexplored casebook area of law, viz., tax procedure. This procedural aspect of the law is as important in taxation as it is in other fields. For it is axiomatic that good practice necessitates *both* good procedure and good substantive law.

In the first chapter of *Federal Tax Procedure*, there is a full discussion and explanation of sources of tax information. There is a thorough presentation of such matters as bibliography, various types of suits, and the selection of the appropriate court. In the succeeding chapters, the progress of a case is traced as it finds its way through the tax judicial system. Chapters are thusly devoted to pre-trial procedure, deficiencies and overassessments, and a particular consideration of the tax court. Likewise, chapters are devoted to the specialized features of tax litigation, such as petitions, answers, rules of evidence, motions and the actual procedure followed at the hearing itself. A special chapter is also devoted to appeals. Finally, there are chapters devoted to such important tax procedural matters as refunds, res judi-

cata, estoppel, and frauds. There is, in substance, an exhaustive presentation of the entire panorama of tax procedure. No facet of tax procedure is left unmentioned, or unanalyzed.

In method, *Federal Tax Procedure* utilizes a reference to materials, cases, and annotative notes. These are arranged in a pleasant variety, which makes the book interesting for the reader. By a skillful intermingling of these materials, cases, and notes, the author avoids a monotonous repetitiousness sometimes found in technical books. By a careful editing and abridgement, the subject matter is condensed into the smallest possible number of words. Surplus language has been eliminated. Terseness is stressed at all times. Thus, one may use the book with a feeling that every word is both important and necessary in tax practice.

Professor Hausler's *Federal Tax Procedure* is a noteworthy addition to legal literature. It should form an indispensable part of every accounting and law library. For collectively, substance and procedure are the latitude and longitude of one's tax position. And collectively, both substance and procedure must be used to avoid the shoals of tax mishaps.

ABE L. SHUGERMAN

ASSOCIATE PROFESSOR OF LAW  
UNIVERSITY OF MIAMI

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PRISONERS ARE PEOPLE. By Kenyon J. Scudder. Garden City, New York: Doubleday and Company, Inc., 1952, Pp. 282. \$3.00.

A reading of the history of the treatment of criminals requires a strong stomach, since there is little in the way of brutality which man's mind has overlooked in such treatment. It is necessary only to mention quartering, beheading, branding, whipping, blinding with hot irons, mutilations of face and body, hanging and electrocution. Indeed, one finds it difficult to believe that these brutalities have been inflicted and, in some instances, are still being inflicted, on human beings. Certainly the Society for the Prevention of Cruelty to Animals would march with horror against anyone who would routinely dare do such things to lower forms of animal life.

In the nineteenth century the Quakers of Pennsylvania struck upon the idea of confining men in prisons where they might have the opportunity to be penitent, and out of this philosophy came the modern penitentiary which has now become the accepted mode of punishment for those "serious" offenders who are apprehended and convicted. It was not long until brutalities appeared in the penitentiaries and, as George Bernard Shaw once remarked, "The destruction of the prisoners' self-respect by systematic humiliation became common practice." The whip, leg shackles, striped uniforms,