
Jess Spirer PhD
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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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,
senseless hard labor, enforced silence and other equally sadistic devices became the accepted stock-in-trade of many of our prisons.

There is no reason to believe that our criminals are a species apart, Lombroso and his followers to the contrary; they are of the same flesh and blood as those who do not run afoul of the law, and it is unbecoming mankind to treat our unfortunates as though they were biologically unique. It is also clear from a review of the history of penology that viciousness has failed as a means of reformation and that most of our present methods of treatment of criminals do little more than confirm an offender in his criminality.

The past twenty-five or thirty years have witnessed a more or less silent revolution in penal practices in many states, and the State of California has gradually assumed leadership in contemporary penology. Several years ago Kenyon J. Scudder, the author of this book, Prisoners Are People, was appointed warden of the minimum security institution located at Chino, California. Mr. Scudder's book describes his experiences at this prison, telling of his difficulties with politicians, do-gooders, incompetent personnel, and with the public in general in his struggle to institute a program whose chief purpose was reformation of the offender. Those who are interested in penal reform should read this book to gain an understanding of some of the obstacles which will be encountered before their goals can be met. At the same time, this book will give encouragement to these same reformers, for within its pages are listed the many achievements of a sincerely motivated, intelligent, humane penologist.

What are some of the lessons to be learned from the California Institution for Men at Chino? First, it is quite evident that most states have placed far too much emphasis upon the erection of walled prisons, leading to the senseless waste of taxpayers' money because of the extravagant use of steel and concrete. It is understandable that architects and sellers of building materials regard such structures with favor, but it is time that those citizens who are concerned with the ultimate welfare of their communities evaluate them carefully. Scudder shows how it is possible to house many prisoners in simple, cheaply built forest camps or even in an intelligently but inexpensively constructed prison. The author wisely makes the point that we have been overly concerned with security and that most prisoners do not need to be kept in escape-proof, tooled steel cages, guarded by all manner of elaborate (and expensive) contrivances. Unfortunately it seems true at this time that a certain number of our criminals need to be securely segregated from the remainder of the population, but such offenders are greatly in the minority and should not be permitted to set the tone for the total criminal population.

Scudder further points out that intelligent and well-trained personnel must be employed if a prison is to operate as anything but a place of punishment. The day is gone, in California at least, when prison supervisors
are hired on the basis of their muscular ability alone. An adequate guard
or overseer must have understanding of human nature, and must be capable
of seeing that the purpose of a prison is reformation through education.
Men entrusted to the care of a competent supervisor will be led, and not
driven; and they will not be deprived of their self-respect, without which no
true reformation can be effected.

Next, Scudder demonstrates that an adequate program oriented toward
reformation will be one making it possible for men to live under conditions
closely approximating those which they will encounter in the communities
to which they will return. This means that they will be employed at con-
structive work of a type found in their own communities and that they will
be trained to do such work by the time they return to their homes. An
adequate program pays attention to the use of leisure time. At Chino, men
are not only permitted, but are urged to engage in all forms of athletics
(there is even a swimming pool), to pursue hobbies and to obtain an educa-
tion within the limits of their mental abilities. The program at Chino also
recognizes the fact that prisoners should be encouraged to maintain contact
with their families, and vice versa, with the result that family visiting days
have been established, during which wives and children bring picnic baskets
to the prison grounds and spend hours together as family units in an un-
restricted atmosphere. What a contrast to the wired and closely-guarded
visiting cages of most prisons!

As one reads this volume one is impressed by the fact that the purpose
of the overall program at Chino is not to force submission but to train the
men to understand the values of the society in which they will live, as well
as to give them insight into the ways of life which make for adjustment in
the outside community.

The backbone of a prison program such as the one described at Chino
is an adequate classification system. This means simply that men are
studied and examined and selected for certain types of security within the
overall state prison system and that they are assigned to the kind of prison
and work and program which is most likely to produce reformation. In
addition, the authorities at Chino have established casework services with
professional personnel who can work closely with the men confined there
for the purpose of producing mental health where previously there was
mental illness. Those who have worked with criminals over a period of
years have come to understand that many men fall into crime because of
personality disturbances which often will yield to the influence of sound
mental hygiene programs.

Scudder further emphasizes the importance of having a well-integrated
overall State penal program. This means that offenders are studied before
they are sentenced, that the purpose of incarceration is treatment, and that
this treatment must continue during the period of parole. The State's
interest in offenders should not cease with release from prison, for it is then
that the problem of adjustment to community life is most acute and it is
during this period that men need all the assistance the State is capable of
offering. Scudder further pleads for an extension of probation, making it
clear that many men now in prison should not be there at all. Supervision
and treatment of these men in the community must be at least as effective
as incarceration.

It is not to be expected that all men confined at Chino will be reformed
by their experience there, yet, thinking men must confess that Chino is a
step in the right direction. The value of this book, Prisoners Are People,
lies in the fact that it points up the effectiveness of the new philosophy in
penology which is well-summarized by Scudder's statement that “There can
be no regeneration except in freedom. Rehabilitation must come from
within the individual and not through coercion.”

Jess Spire, Ph.D.                     Director, Guidance Center
University of Miami