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## Court Procedure in Federal Tax Cases

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## COURT PROCEDURE IN FEDERAL TAX CASES\*

This is a very useful book. It purports to cover only Federal Tax Cases and it will, of course, be primarily useful in the consideration of that class of litigation. However, there is really a fairly complete treatise upon the entire Federal Appellate Procedure, such procedure not differing markedly in tax cases from other classes of cases.

The first part of the book is concerned with the appellate review of decisions of the United States Board of Tax Appeals. No attempt is made to cover the procedure in the Board itself, but the rather complicated question of which cases must be brought before the Board and which may be brought in the Federal District Courts is fully explained. Since there are still a considerable number of tax cases which may be brought before the District Courts, this part of the book contains a discussion of the methods of appealing from the District Courts, and of the procedure before the Circuit Court of Appeals, to which the case may come whether from the District Court or from the Board itself. Here, as throughout the book, the practical aspect of the matter is emphasized and the rather complicated questions of which tribunal to bring the case before and how to go about it, are carefully explained.

The second part of the text relates to suits for recovery of taxes illegally collected, with a full consideration of when such suits may be brought against the collector, and in what tribunal. The third part relates to tax suits before the United States Court of Claims. The discussion of this matter seems entirely adequate but the reviewer suggests that the average practitioner would hardly be well advised to attempt to conduct a case before this Court himself, since this Court has necessarily an extremely technical procedure. The last part of the text relates to the review of tax cases by the Supreme Court—a matter which, like most other classes of cases, has become entirely discretionary with that Court.

The appendix contains a very full and careful list of forms for use in tax appeals—here, again, there are valuable suggestions for other sorts of cases, as well. Besides this there is included a reprint of the Supreme Court Rules and also of the General Equity Rules applying to tax cases, and finally a reprint of Federal Statutes relating to procedure in tax cases. The book also contains an adequate index, a table of contents and a table of cases cited.

There are few practitioners in these days who do not have a considerable amount to do with tax matters and who, therefore, do not occasionally get into the Federal Courts in that connection. To all such this book should be of very great value, and is confidently recommended.

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\**Court Procedure in Federal Tax Cases.* By Hugh C. Bickford. New York: Prentice-Hall, Inc., 1928. Pp. xxxviii, 440. Price \$6.00.