

creased by the fact that students are not in general able to grasp, at once, the technical situation in a tax case, if it is at all involved.

Naturally, one regrets that in one or two instances certain well-known cases, such as the Child Labor Tax case, *Bailey v. Drexel Furniture Co.*,<sup>2</sup> have been omitted, but no two persons would agree exactly on the wisdom of including or omitting all of the cases which were included or omitted, and it is always possible to cite any desired cases as collateral reading. It may be confidently stated, however, that the selection of the cases by the author has been most skilfully made and exhibits a thorough familiarity with the available material.

There are eight main divisions in the book. The largest section, that on the income tax, contains 198 pages. The next largest, that on "Property Taxes and Excise Taxes in General," contains 126 pages; and the estate and gift tax section contains 120 pages. There is also a chapter entirely on the property tax, consisting of 97 pages. The chapters on methods of collecting taxes and remedies of taxpayers are very short.

It is this reviewer's experience that the forms of taxation *other than the income tax* offer the better opportunity for teaching the fundamentals of taxation in a short course, because the income tax decisions present so many complicating factors which tend to obscure the main principle in the mind of a student. It is, therefore, probably necessary to forego the discussion of the numerous refinements of the income tax in favor of the more basic principles which are best exhibited, under the handicaps of the classroom, in other forms of taxation. The treatment of the income tax in a general course on taxation must necessarily be incomplete. However, the author has done all that was practicable in this portion of the book.

While the book is believed to be designed for a course of four semester hours, this reviewer has found it quite possible to adapt it to use in a shorter course by omitting a considerable number of the cases from the class assignments and merely referring to the doctrine of such cases, as the same time avoiding the break in continuity which comes from omitting whole chapters of a book. The book contains no unanswered questions which some casebooks include as "thought stimulators" and which, in practice, are an unmitigated nuisance.

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Collectivism, a False Utopia. By William Henry Chamberlin. New York: Macmillan Co., 1938. Pp. 253 and Index. \$2.50.

Students of comparative politics will delight in this scholarly use of their method of approach. Mr. Chamberlin has taken from his extensive knowledge of conditions in the Soviet Union, Germany, and Italy to document a study of the questions he believes now facing America. While phrasing his conclusion as a choice between two systems—collectivism or democracy—the author leaves no doubt that he can see nothing worth while in the collectivist route.

Few American liberals will take issue with Mr. Chamberlin's analysis of conditions in the United States. Nor can one who knows how different the situation is and was in the European countries of which Mr. Chamberlin treats fail to agree with him that America presents a picture quite different from that in Europe. With such divergency

<sup>2</sup> 259 U.S. 20 (1922).

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of situations we cannot expect that events in these European countries will be repeated on this side of the Atlantic. It seems clear that we cannot draw too clearly from European events any specific conclusions as to America's future.

In spite of these differing pictures there seems reason to review the experience of European countries to discern any lessons which might prove of assistance to us Americans in planning our future. Mr. Chamberlin has pointed out the lessons he draws. One may not like the issues he chooses for examination, but one will usually have to admit that he has not invented facts. No one who has seen the suffering of revolution or authoritarian rule can wish to have America suffer such difficulties if any other possible way out can be found.

Many will disagree with Mr. Chamberlin's suggestions for America, but one develops the impression in reading his book that he is urging the path which most Americans are still favoring. That path sounds strangely like the program of the New Deal, and if the New Deal can justly be thought still to have the support of the majority of Americans, Mr. Chamberlin's book will strike a soft spot in the hearts of most of its readers.

To avoid the horrors of revolution Mr. Chamberlin would not urge us to endure the horrors of fascism. He calls for courageous broadening of the principles of democracy, for unemployment insurance, for public works and state relief, for the raising of the standard of the lower income groups. He calls for a foreign policy centering around lower tariff barriers, cooperation with but not too much faith in instruments of international peace, and finally adequate preparation for defense. All of these policies ring familiarly in the ears of any American newspaper reader of the past few years. As one reads along, one almost thinks that he is reading what might be a statement of the aims and assumptions of the Roosevelt administration, aims and assumptions which as a result of this analysis lose much of the inconsistency attributed to them by those critics who have failed to grasp the basic principles upon which they rest and from which many believe they gain continuity.

One who has lived in present-day Europe can hardly take issue with this part of Mr. Chamberlin's book. Criticism, if such be needed, will fall on other chapters. When Mr. Chamberlin begins his attack upon socialism because of what he believes its future to be, those who have seen about the same life as he in the Soviet Union cannot help but reserve judgement. Mr. Chamberlin shows great surprise because Edmund Wilson has been so severely criticizing life in the Soviet Union and yet is still able to end his book on a note of doubt as to whether we Americans can feel ourselves in a position to reprove Russians until we can show them an American socialism free from Russian defects. In other words, Mr. Wilson closes his study with the inarticulate but basic assumption that Soviet socialism will go on and will advance to such a state that other countries will be forced to compare their systems with that of the Soviet Union. Mr. Chamberlin believes this concluding sentence of Edmund Wilson's to be a non sequitur. Perhaps Mr. Chamberlin's failure to see why it was included is the clue to Mr. Chamberlin's major error in his own book.

This error must be clear even to the American who has had no chance to live in Russia. Such an American after reading Mr. Chamberlin's book must wonder how a country so terrible as Mr. Chamberlin says it to be can ever have survived so long or produced so much. Mr. Chamberlin has heaped horrors upon horrors and piled on top of these tales of inefficiency which might well make the American shudder. If

one did not pinch himself and look back over his own experience over there he might almost believe that this is the whole picture. Those who know Russia today cannot make the mistake Mr. Chamberlin does.

Mr. Chamberlin has refused to see the broader movement underlying all of the surface failures and annoyances which have apparently weighed so heavily upon him that he has let his eyes be turned from contemplating the forest because of the presence of some blighted trees. One almost wonders whether it would not have been better if Mr. Chamberlin had speculated, as Aldous Huxley does in his *Ends and Means*, on what was to be the future of collectivism, and told us that he was merely speculating, rather than presenting his arguments as warnings of the inevitable. Anyone should be allowed to speculate, at least if one believes in the liberty for which Mr. Chamberlin prays, but perhaps a less sophisticated public than that which Mr. Chamberlin undoubtedly numbers among the majority of his readers should not be confused by the absence of a tag, marked "speculations."

Be all this as it may, the book comes as a welcome argument for the preservation of democracy in our America by means of greater liberalism in legislative halls. Liberal lawyers will find in it renewed encouragement in carrying out their struggle to find a path somewhere between bloody revolution and fascism. As such a tool in the struggle this book has its place, and it is only to be regretted that the author has thought it necessary to tell us in such authoritative terms that the Soviet Union will approach what amounts to a collapse, for such a lesson may some day prove unfounded, and then those who are surprised will not thank Mr. Chamberlin.

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*Cases on Criminal Law and Procedure*—Second edition. Edited by John B. Waite. Chicago: Foundation Press. 1937. Pp. xxvii, 818.

The second edition of Professor Waite's casebook on Criminal Law and Procedure represents a retreat,—perhaps a retreat to a sounder position, but none the less a retreat. The first edition, published in 1931, was best known for the novel organization of its materials, in that it concerned itself only with the general principles of criminal law, and gave no space to the specific crimes as such. But wisely or unwisely, rightly or wrongly, most teachers of criminal law continue to believe they must give their students some understanding of the more important common law crimes, and that they must therefore devote some part of the course to an orderly treatment of those crimes. Professor Waite's second edition makes a concession to that point of view.

He does so, however, without giving up the essential outlines of his original edition. The new material on specific crimes is ingeniously interpolated into Professor Waite's conceptual organization by the addition of two new sections. Under the part dealing with the act essential to criminal liability, Professor Waite has added a chapter on "The Particular Acts," in which are treated the objective essentials of six specific crimes: homicide, assault, arson, larceny, burglary, and embezzlement. Similarly, under the part on "The Mental Attitude," there is now inserted a section dealing with the mental requisites in eight specific crimes—murder, manslaughter, assault (includ-

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