

Juvenile Delinquents Grown Up. By Sheldon and Eleanor Glueck. New York: Commonwealth Fund, 1940. Pp. ix, 330. \$2.50.

Of high value for the development of our knowledge of delinquent and criminal behavior are follow-up studies like the present one. *Juvenile Delinquents Grown Up* carries forward for ten more years the investigation by the Gluecks of the cases in *One Thousand Delinquents*, which had covered a five-year period after the beginning of treatment for the particular offenses which had brought them into a juvenile court.

The two outstanding findings of the study are the decrease of the number of youth continuing in crime totaling nearly 40 per cent at the end of the fifteen-year period, and the drop in the number of serious offenders during the same time from 75.6 per cent to 47.8 per cent.

As the chief explanation for this marked reduction both in the number remaining in crime and the seriousness of their offenses the Gluecks present the theory of maturation first advanced by them in their work upon *Later Criminal Careers*.¹ In this earlier study maturation is conceived of as a process of aging due largely to "the sheer passage of time." In the present work maturation is definitely dissociated from any particular chronological age-period and is described as "being somewhat related to the span of time intervening between the average age of offenders at the origin of their delinquency and the passage of a certain number of years thereafter."

The Gluecks explain both serious delinquency and maturation biologically in spite of the fact that their findings do not give conclusive support to this explanation. They say "where the maladjustment known as 'delinquency' begins early in life it is rooted more deeply, is of a tougher fibre, and more probably is related to the hereditary, biologic make-up of the individual than in cases where it does not begin to manifest itself until the adolescent years, when it may merely reflect a temporary or accidental deviation from an otherwise normal personality." "The biological process of maturation is the chief factor in the behavior changes of criminals." Two types of "reformed" individuals are recognized: (1) those who having achieved social maturity, have abandoned crime; and (2) those who having slowed down or deteriorated, drift into less daring forms of misconduct than crime.

In order to determine the factors associated with reformation the authors made three comparisons: (1) between reformed and unreformed offenders; (2) between younger and older reformed offenders; and (3) between serious and minor offenders. Marked differences were found correlated with reformation in birthplace of parents (1, 3), religion of parents (1), discipline by parents (1, 2), mental condition of offender before beginning of fifteen-year period (1, 2, 3), his school conduct (1, 3), age at first known misbehavior (1, 3), time between first delinquency and first arrest (2), family moral standards (2), intelligence (2), school retardation (2), membership in supervised recreational groups (2), nature of early employment (2), and accomplices in offense for which brought before a juvenile court (3).

The Gluecks also determine the association of personality and background factors with various forms of peno-correctional treatment, comparing offenders who succeeded with those who failed during (1) extramural treatment, (2) intramural treatment, (3) both extramural and intramural treatment, (4) those who succeeded during intramural treatment with those who succeeded during both intramural and extramural and (5) those who succeeded during extramural treatment and those who succeeded during both extramural and intramural treatment. Marked differences were found in nativity

¹ See the review by Professor Waite in 5 Univ. Chi. L. Rev. 535 (1938).

of parents (1), birthplace of parents (1, 5), their economic status (1, 3), family moral standards (1), conjugal relations of parents (1, 3, 4), affection of parents for offenders (1), discipline by parents (1, 4), broken homes (1, 4), early abnormal environmental experiences (1, 3, 4), time between first delinquency and first arrest (1), accomplices in offense for which brought before a juvenile court (1, 2, 5), habits of offenders (1, 3), school conduct (1), school retardation (1), mental condition (1, 3, 5), age at first arrest (2), education of parents (3, 4), affection of fathers for offenders (4), early associates (5).

Of high practical value is the demonstration by the authors of the feasibility of combining certain of the factors associated with continuance in criminality into a predictive instrument for the use of courts and parole boards. They present eight prediction tables indicating probable behavior during the different forms of correctional and penal treatment. Particularly helpful is the chapter devoted to cases illustrating the use of prediction tables.

This study by the Gluecks, like its predecessors, is a substantial addition to our knowledge of crime. It challenges present common-sense methods of treatment of the criminal. It presents prediction techniques in a form that can be used, in addition to other available data, by the judge and by the parole board in their administration of criminal justice.

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Studies in Federal Taxation, Third Series. By Randolph E. Paul. Cambridge: Harvard University Press, 1940. Pp. xi, 539. \$6.00.

A few months ago a nationally known columnist¹ complained bitterly, in discussing the federal tax decisions of the Supreme Court rendered during the 1939 term, how strange it was that leaders of the tax bar should all of a sudden find themselves not knowing much tax law after all! This complaint was prompted by the Federal Government's success in convincing the Court of the wisdom of overruling certain cases which theretofore had been utilized by taxpayers as justifying various forms of tax reducing arrangements. The question as to whether the columnist was justified in his complaint is of little concern here; for present purposes the importance of his wail lies in the fact that the Supreme Court in the 1939 term did, and in the present term is still continuing to, surprise a large number of tax lawyers.² The chief significance of the latest volume of *Studies in Federal Taxation* published by Mr. Paul lies in the ability with which he makes it perfectly clear that there is nothing static about tax theory and that intelligent wide-awake lawyers should never expect it to be so.

The appearance in 1934 of the six-volume work on the *Law of Federal Income Taxation* by Mr. Paul and Jacob Mertens, both practicing tax lawyers in New York City, marked a significant event in the field of literature on the taxation of income. In addition to its comprehensiveness, the work reflected in the main a refreshing absence of a priori reasoning and of bias either pro taxpayer or pro tax collector. Theretofore most of the published texts exhibited with all too often frequency a prejudiced and uncritical approach which curtailed their usefulness. Mr. Paul's contribution to the enlargement of income tax literature has not stopped with the publication of the work

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¹ David Lawrence, Supreme Court "Captured" in Tax Cases, *Washington Star*, Oct. 9, 1940.

² See Magill, *The Supreme Court on Federal Taxation, 1939-40*, 8 *Univ. Chi. L. Rev.* 1 (1940).