

plumped the student directly into corporate distributions. Then followed sales and exchanges, and accounting methods. Griswold had changed this. He starts with the simple inquiry: What Is Income? He then proceeds to the questions: Whose Income, Is It?; and When Is It Income? He has reordered and simplified Magill so that students may grow into the ideas from the statute, rather than into the statute from the ideas. The improvement is substantial.

In other chapters of the casebook Griswold pays his respects to the Gift Tax, General Problems and Miscellaneous Taxes. In the latter chapter he marches through excise, excess profits, social security and stamp taxes (among others) in 45 pages. Such a hit-and-run compilation drawn from rich quarries of a tax law is lamentable. It would have been far better to limit the casebook to Estate, Gift and Income Taxes than to keep this "gentleman's acquaintance" with scholarly problems.

On the whole, however, Professor Griswold's new casebook is a satisfying improvement on what has gone before. As a forerunner of what is to come it leaves one more doubtful. There must soon be a reckoning with present methods of teaching federal taxation. They have not been yielding a mind adaptable to complicated fact records. Fact significance, fact differentiation, fact weight, fact shadings—the very heart of tax practice and the tax process—are somehow missed in the broad loom of classroom discussion and Supreme Court decision. It must be seriously questioned whether a student can grasp this with Professor Griswold's casebook in one hand and the regulations in the other. Some new approach must be in the making.

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