deal of time and energy to be spent in tax planning. Most of this is wholly unproductive, and it often produces behavior which, taxes apart, might not be advantageous to the taxpayer or to society.

We have evidence that special provisions sometimes are temptations to loose reporting practices on the part of taxpayers and nonprofessional "tax experts." There is an understandable pressure to stretch preferences to cover one's own situation even when it falls on the wrong side of the arbitrary line by which the special treatment is defined.

We can be confident that the complexities accompanying the conglomeration of preferences have increased the difficulty of enforcing the tax. More taxpayers seek assistance from the government; more mistakes are made in preparing returns; more chances are taken by taxpayers in interpreting the preferential provisions to suit their needs; and more unintended loopholes are unearthed as tax planning expands in breadth. These handicaps to enforcement in turn are likely to cause taxpayers to run even greater risks in helping themselves to unauthorized benefits in computing their taxes.

Finally, we are becoming aware that the receptivity of Congress to special legislation has contributed to making competent tax advisers cynical about the justice of our system. Some have become special pleaders to such an extent that they are unable to identify themselves with the interest of the whole public in tax matters. Not only is their usefulness in improving our tax system impaired but their cynicism is easily caught by susceptible clients.

These are dangers to taxpayer morale from crisscrossing our income tax with special provisions. Whether they are offset by the good will and appreciation on the part of the beneficiaries of the preferences is an open question. Certainly the advisability of any particular preference should depend primarily on considerations of equity and economic or social policy. But the dangers pointed out should not be overlooked. While no single special provision is likely to produce them, a large collection of preferences is clearly capable of doing so.

In this connection what is perhaps most important is that almost every preference tends to breed progenies. If the history of special provisions shows anything, it is simply this: whenever a preference is given in one situation, there will always be taxpayers who can plausibly claim that their case is analogous and therefore also deserves special treatment.

And so in passing on the merits of any suggested preference, two general considerations are worth keeping in mind. (1) A large body of special provisions might well have undesirable effects on the morale of taxpayers as a whole. (2) Any body of preferences will always tend to grow unless the legislature has a strong policy against them.
Moot Court

The Law School's Moot Court Team, composed of Lewis Ginsberg and Lawrence Rubinstein, is continuing the record of achievement established in the last four years. Messrs. Ginsberg and Rubinstein recently won the Regional Competition, defeating the University of Illinois in the final round. They also won the additional Regional Competition based on quality of brief alone. They represented the School in the national competition held in New York in mid-December under the sponsorship of the Association of the Bar of the City of New York. Both Mr. Ginsberg and Mr. Rubinstein are residents of Chicago and graduates of the College of the University of Chicago.

The Class of 1915 Scholar, Dallin H. Oaks, Spanish Fork, Utah, A.B. Brigham Young University.


Progressive Taxation

Not long ago, anyone who questioned the theory of progression was risking whatever reputation he might have as a professional or business leader. . . . A few hardy souls, however, took the risks, and now find their views receiving respectful attention. . . . Credit goes to Professors Walter J. Blum and Harry Kalven, Jr., of the University of Chicago Law School, for their meticulous exposé, "The Un­easy Case for Progressive Taxation." Whether or not accepted by contemporary college economists, the teachings of this book should not be lost as regards oncoming economists whose attitudes may be better attuned to the essential elements of a free, dynamic economy. The book should be high on the reading list of every college course on taxation.