Federal Tax Conference

We failed, in the Autumn Quarter issue of The Record, to report on the fifth annual Federal Tax Conference held in October under the auspices of The Law School, the School of Business, and University College. Alumni readers of Taxes magazine will have seen the December issue which reported the proceedings and printed a number of the papers given at the conference. But we want to tell the alumni generally about this fifth and largest (thus far) conference on federal taxation.


Highlights of the Conference were Randolph Paul's discussion of "Directions in Which Tax Policy and Law Have Been Moving," an appraisal of "The Reorganization of the Bureau of Internal Revenue" by Robert N. Miller, and Leo A. Diamond's analysis of "Gifts to Minors."

Book Reviews (Continued from page 4)

precedents in the realm of case-law, because all the words of a statute are operative and none can be treated as mere dictum; nevertheless they nearly always admit differences of interpretation. A written Constitution such as that of the United States, however, increases the freedom of the courts in as much as it opens the possibility of appealing from precedent or statute to the higher law of the Constitution, and a written Constitution, expressing in broad language the ideals of its age, "must be enormously ambiguous in its general provisions."

Such in the author's view is the true nature of legal reasoning and such are the lines on which it should be studied. Obviously its results in any single case must be uncertain and hard to predict; we may have been rescued from the utter confusion into which other realists seemed to have plunged us but we have no hope of regaining our old comfortable faith in law as an exact science satisfying the ordinary man's desire for certainty in the conduct of his affairs. Why then do we accept the law and bow to its compulsion? Professor Levi does not leave this question unanswered. In the first place, even if we cannot predict the choice which a court will in a particular case make between competing analogies, legal procedure "protects the parties and the community by making sure that the competing analogies are before the court ... in this sense the parties as well as the court participate in the law making. In this sense, also, lawyers represent more than the litigants." In the second place, much of the law is at any moment reasonably certain. It is only the area of doubt that calls for the intervention of the court and "the area of doubt is constantly set forth. The probable area of expansion or contraction is foreshadowed as the system works. This is the only kind of system which will work when people do not agree completely."

The publishers are not wrong when they say in their note that "this volume will be of interest and value to students of logic, ethics and political philosophy, as well as to members of the legal profession and to everyone concerned with problems of government and jurisprudence." Few volumes of such small bulk contain so much matter for thought.

A. H. Campbell
Federal Tax Conference

We failed, in the Autumn Quarter issue of The Record, to report on the fifth annual Federal Tax Conference held in October under the auspices of The Law School, the School of Business, and University College. Alumni readers of Taxes magazine will have seen the December issue which reported the proceedings and printed a number of the papers given at the conference. But we want to tell the alumni generally about this fifth and largest (thus far) conference on federal taxation.

The topics ranged from “Shifting Income within the Family Group” to “Practical Legal Aspects of Tax Accounting,” and fifteen different subjects filled the three days of meetings. The Planning Committee under the chairmanship of Robert R. Jorgensen of Sears, Roebuck and Company included The Law School’s Walter J. Blum, William M. Emery of McDermott, Will and Emery, William N. Hahsid of Bell, Boyd, Marshall and Lloyd, James D. Head of Winston, Strawn, Black and Towner, William A. McSwain of Eckhart, Klein, Mc-

The Fifth Federal Tax Conference in session

Left to right: Walter J. Blum, Robert N. Miller, and Randolph Paul, with participants at the Fifth Annual Federal Tax Conference.

Swain and Campbell, Michael J. Sporer of Arthur Andersen and Company, Harry B. Sutter of Hopkins, Sutter, Halls, DeWolfe and Owen, and the School of Business’ Royal S. Van de Woestyne.

Highlights of the Conference were Randolph Paul’s discussion of “Directions in Which Tax Policy and Law Have Been Moving,” an appraisal of “The Reorganization of the Bureau of Internal Revenue” by Robert N. Miller, and Leo A. Diamond’s analysis of “Gifts to Minors.”

Book Reviews (Continued from page 4) precedent in the realm of case-law, because all the words of a statute are operative and none can be treated as mere dictum; nevertheless they nearly always admit differences of interpretation. A written Constitution such as that of the United States, however, increases the freedom of the courts in as much as it opens the possibility of appealing from precedent or statute to the higher law of the Constitution, and a written Constitution, expressing in broad language the ideals of its age, “must be enormously ambiguous in its general provisions.”

Such in the author’s view is the true nature of legal reasoning and such are the lines on which it should be studied. Obviously its results in any single case must be uncertain and hard to predict; we may have been rescued from the utter confusion into which other realists seemed to have plunged us but we have no hope of regaining our old comfortable faith in law as an exact science satisfying the ordinary man’s desire for certainty in the conduct of his affairs. Why then do we accept the law and bow to its compulsion? Professor Levi does not leave this question unanswered. In the first place, even if we cannot predict the choice which a court will in a particular case make between competing analogies, legal procedure “protects the parties and the community by making sure that the competing analogies are before the court . . . in this sense the parties as well as the court participate in the law making. In this sense, also, lawyers represent more than the litigants.” In the second place, much of the law is at any moment reasonably certain. It is only the area of doubt that calls for the intervention of the court and “the area of doubt is constantly set forth. The probable area of expansion or contraction is foreshadowed as the system works. This is the only kind of system which will work when people do not agree completely.”

The publishers are not wrong when they say in their note that “this volume will be of interest and value to students of logic, ethics and political philosophy, as well as to members of the legal profession and to everyone concerned with problems of government and jurisprudence.” Few volumes of such small bulk contain so much matter for thought.

A. H. CAMPBELL