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## BOOK NOTE

**THE FEDERAL INCOME TAX, A GUIDE TO THE LAW.** By J. Stanley and R. Kilcullen. New York: The Tax Club Press, 1955, 3rd ed. Pp. xvi, 380. \$7.50.

The great impact of the federal income tax on various legal transactions makes it imperative for all lawyers to have a more than casual knowledge of income tax law, but only the tax law specialist is going to acquire a large library of tax law books. This short volume is designed for the lawyer or student who wants the distilled essence of the Internal Revenue Code's income tax provisions without the necessity of an expensive library.

The authors take each section of the Code, generally in numerical order, and discuss those aspects of it that a general practitioner might find of importance. Not all sections are discussed, for some are of only narrow application and these are merely mentioned in their proper order. Sections of general application are discussed quite adequately with examples and citation to important cases dealing with that particular problem. The value of this book lies in the ability with which the authors explain and interpret the Code in a style that is not only readable but also interesting.