

January 1945

New Tax Services Published by American Bar Association and Practising Law Institute

Dicta Editorial Board

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Recommended Citation

New Tax Services Published by American Bar Association and Practising Law Institute, 22 Dicta 185 (1945).

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New Tax Series Published by American Bar Association and Practising Law Institute

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10,000 Lawyers Participating in National Tax Program

Day-to-day tax problems of the general practitioner are explained in a new series of monographs—Current Problems in Federal Taxation—published by the American Bar Association's Section of Taxation and the Practising Law Institute, as part of their national tax program for lawyers. The publications consist of twelve pocket-size pamphlets averaging sixty pages each. The articles were written by a group of expert tax practitioners.

The new series is designed to help lawyers recognize tax problems and deal with typical cases which arise frequently in connection with a client's business, investments and personal estate. Concrete suggestions are made on what to do and what to avoid in advising a client on tax matters.

Current Problems in Federal Taxation complements the previous course on Fundamentals of Federal Taxation which discussed the basic rules of law. Like the first course, lectures based on the subjects of the monographs will be given throughout the country in cooperation with state and local bar associations.

More than 10,000 lawyers practicing in every state of the Union received tax instruction through the original series. Of these more than 3,500 attended lecture courses in 33 cities of 23 states.

Thirty tax experts prepared the new monographs on Current Problems in Federal Taxation under the editorship of Erwin N. Griswold, Professor of Law at Harvard University; Roswell Magill, Professor of Law at Columbia University; Harold P. Seligson, Director, Practising Law Institute; and Weston Vernon, Jr., representing the Section of Taxation.

Referring to the tax experts who contributed to the new series, Percy W. Phillips, Chairman of the Section of Taxation, states in a foreword to the articles:

"The authors drew on their professional skill acquired through years of specialized experience. They endeavored to make the articles as practical and helpful as possible. They were free to express their own views. They also had the benefit of the reactions and suggestions of other specialists who read and commented on the manuscripts."

Current Problems will be of great assistance to the general practitioner as well as the tax lawyer. The articles discuss tax planning in a general law practice. They analyze the tax factors to be considered in

beginning, conducting and liquidating a business; in planning the disposition of a client's estate by will, trust and gift; in handling real estate and business transactions.

The titles of the articles in the new series are:

Estate Planning

Form of Business Organization and the Tax Laws

Organization of Corporations and Sales of Assets

Corporate Reorganizations and Readjustments

Expense Deductions of Corporations

Special Relief under the Excess Profits Tax—Section 722

Preparation and Trial of Tax Cases

Income Taxes and Real Estate

Tax Problems of Farmers

Pension, Stock Bonus and Profit-Sharing Plans

Valuation Problems

Tax Planning

The cost of the complete set of 12 pamphlets is \$12.50. Subscriptions should be addressed to the Practising Law Institute, 160 Broadway, New York 7, N. Y.

Practicing Law by Telephone†

BY SHIPPEN LEWIS*

One of my lawyer friends once attended a meeting of four lawyers in an older man's office. In the middle of their discussion of the troubles of an insolvent the host called his insurance broker on the telephone and inquired about a policy covering his household furniture, while the others sat breathless at this magnificent display of brass.

Another lawyer friend found a case important enough to warrant a trip to talk to a lawyer in Atlantic City rather than a letter or a telephone call. While the Atlantic City lawyer and the Philadelphia lawyer were talking face to face, a third lawyer telephoned from Philadelphia and the original caller then amused himself for forty minutes in his host's library while the other two discussed their case and not his.

Very recently I went to a lawyer's office by appointment to talk about our respective clients' positions, and twice in less than half an hour I had to sit back and listen to fairly protracted telephone conversations about matters which certainly were not of instant importance.

We have not yet developed well-established conventions about the telephone, and we naturally follow the easiest path. If the telephone

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*Of the Philadelphia, Pennsylvania, bar.