

January 1944

Tax Lectures in Pamphlet Form

Dicta Editorial Board

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Recommended Citation

Tax Lectures in Pamphlet Form, 21 Dicta 300 (1944).

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"I think the case is one of the 'mountain laboring and bringing forth a mouse.' The mouse of unconstitutionality is probably there, but I do not like its color. It is too gray, and not recognizable in the dark. Every one knows, and the majority opinion admits, that we are going through an experimental period in labor legislation, attended with litigation, and we might just as well have selected a white mouse, the kind ordinarily used in experimentation, because the results are more easily ascertainable under the microscope of critical analysis."

—Judge Bakke, 104 Colo. 386.

(To be continued in future issues of DICTA.)

Tax Lectures in Pamphlet Form

Thousands of lawyers in all parts of the United States are studying federal taxation under the national program inaugurated by the American Bar Association's section of taxation and the Practising Law Institute. As part of this program, a group of twenty tax experts, with Professor Erwin N. Griswold of Harvard Law School acting as editor-in-chief, has prepared a series of twelve pamphlets which present each major phase of the income, excess profits, gift, and estate tax laws, as well as tax practice and procedure, including the preparation of tax returns. These pamphlets average over forty pages each. Among the writers are the tax experts of some of the largest New York law firms.

As stated by Weston Vernon, Jr., chairman of the section of taxation of the American Bar Association, and Harold P. Seligson, director of the Practising Law Institute, in a joint foreword to the first pamphlet:

The program has been prepared especially to meet the needs of mature practising attorneys. The presentation includes step-by-step explanations of the methods to be employed in handling typical tax matters. The pitfalls which confront the unwary are pointed out. Discussions of rare cases or fine points have been omitted, so that the attorneys studying these pamphlets may obtain a basic understanding of the major aspects of the federal tax system.

This national program of tax training for lawyers was undertaken by the American Bar Association because of requests which came to it from all parts of the United States to aid practitioners in familiarizing themselves with the tax laws. The substantial increase in tax rates and the vast number of persons who are now subject to the income tax enhances the need of attorneys for a working familiarity with the tax laws. This knowledge is needed not only to advise clients in the preparation of their tax returns, but more important to avoid subjecting them to unnecessary taxes in connection with organizing new businesses, selling

property, disposing of their estates, and in many other phases of the work of the general practitioner. In the past, taxation has been a field of law in which many lawyers have not engaged. As stated in the preface to the first pamphlet:

There is nothing inherently difficult about tax law. To a great extent, it is based and depends upon general law. Any careful lawyer who will spend a reasonable amount of time familiarizing himself with the tax statutes, regulations, and decisions can handle tax cases; and if he does so, he is in a position to render better service to his client than one who is not a lawyer.

In order to provide lawyers with means of obtaining low-cost instruction in the essentials of federal taxation, the Section of Taxation of the American Bar Association decided to sponsor this project in cooperation with state and local bar associations. The Practising Law Institute, with the approval of the Board of Governors of the American Bar Association, was invited to cooperate in formulating a practical, comprehensive program.

The articles in this series explain and illustrate the tax laws. They include step-by-step discussions of the methods to be employed by the attorney in handling typical tax matters. Methods for avoiding unnecessary taxes and suggestions for tax savings are included, as well as facsimile copies of typical tax returns, tax briefs, etc. A complete file in a tax case forms part of the article on tax practice and procedure.

The pamphlets are issued weekly for a subscription fee of ten dollars, which includes a 330-page special edition of the Internal Revenue Code. Subscriptions may be made through the Practising Law Institute, 150 Broadway, New York City.

Lecture courses based upon these pamphlets are being conducted under the auspices of local bar organizations in New York, Pittsburgh, Buffalo, Cleveland, Cincinnati, Washington, D. C., Los Angeles, Baltimore, Chattanooga, Wilmington, Harrisburg, Dayton, Reading, Springfield, Akron and other cities. More than 2,000 lawyers are attending these lecture courses. Typical enrollments for the lectures are 250 attorneys in Pittsburgh, a like number in Cleveland, 200 in New York City, 175 in Buffalo, and 75 in Chattanooga.

To afford attorneys in other localities an opportunity to attend the lectures after they have studied the tax pamphlets, concentrated three-day lecture courses will be given this spring in various cities. In such programs, twelve lectures of two hours each will be given during a three-day period.

This is the first national program of post-admission education for lawyers undertaken by the American Bar Association in cooperation with the Practising Law Institute. Its success augurs well for future programs not only in taxation, but in other fields of practice.