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Survey of Tax Literature: Final Examination (January 21, 1958)

William & Mary Law School

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Survey of Tax Literature

Final Examination

January 21, 1958

1. The tax literature surveyed during the past semester included the following areas: (a) committee hearings, (b) committee reports, (c) law, (d) regulations, (e) rulings, (f) court decisions, (g) commercial tax services, and (h) privately written tax articles. The literature in each of these areas is encompassed in documents bearing designated titles for purposes of reference, citation, and general allusion to in tax discussions. For example - in (c) above we have tax law included in U. S. Code, U. S. Code Annotated, U. S. Statutes at Large, U. S. Code Congressional and Administrative News, CCH, P-H, RIA, and Mertons.

Omitting (c), just illustrated, give the general titles of all the documents in our library in which literature in each of the areas (a) through (h) may be found.

2. In a few words, indicate for each of the areas in Question 1, the basic purpose of the literature, such as in (a) - "To ascertain the views of the public in respect to tax legislation."

3. Of the documents referred to in Question 1 which would you select to meet the minimum needs in a personal library for tax practice in a town or city with no joint law library facilities?

4. What methods, reports, etc., are available to one to keep up with new developments in the tax field in respect to legislation, case decisions, rulings, etc. with the least reading time? *lawyers' weekly Report - Internal R. Bulletin*

5. From your review of tax literature during the past semester, what reactions have you experienced in respect to the following points?

(a) As a nation does it appear that we are more concerned with the technicalities of the law as applicable to specific cases than with the underlying theory and policy implications of our taxing statutes?

(b) Is the public adequately represented before the Congress in its consideration of tax matters?

(c) Should the tax laws be more or less specific?

(d) Should the regulations be more or less specific?

(e) In matters of basic research in tax policy with a view towards developing published studies for consideration in determining national policies is it the job of (1) executive branch of government, or (2) the legislative branch of government, or (3) colleges and universities, or (4) private research organizations, or (5) the general public? (Please state reason for your answer)

6. In the tax literature covered by reading, or in class, in respect to such items as (1) historical shift in judicial thought, (2) political and economic history affecting tax philosophy, (3) extensiveness of tax objects covered by the Internal Revenue Code (4) administrative determinations (5) procedural developments, (6) manner in which tax laws are made, or (7) any other phase of the subject, have you experienced any surprise affecting your initial concepts as to taxation in general? If so, what one basic idea, or existing condition turned out to be new to you? (This doesn't mean that you necessarily agreed with the idea or would personally condone the condition)