

1960

Survey of Tax Literature: Review Questions (October 21, 1960)

William & Mary Law School

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SURVEY OF TAX LITERATURE

Review Questions - Oct. 21, 1960

1. Write in full the following abbreviations - as for example - 12 Stat. 15, means United States Statutes at Large, Volume 12, page 15.
R.S. sec. 30; 26 U.S.C. sec. 143; Rev. Act, 1938, sec. 10; H.R. 10; S. 2151; Conf. Rep't. No. 1312; 1956 U.S.C.C.A.N., p. 2153; 26 U.S.C.A., sec. 2; and P.L. No. 86-13.
2. Indicate very briefly and generally what material the following citations comprise: R.S. Title XXXV; 18 U.S.C. ___; 26 U.S.C. ___; 53 Stat. Pt. 1 ___; 68 A Stat. ___; 26 U.S.C.A. (1954) subtitle B; IRC (1939) sec. 23.
3. How would you describe the format (that is, general structure or organization) of the Int. Rev. Code of 1954 - very briefly?
4. Indicate the format of Vol. 73 of the U.S. Statutes at Large, or any recent volume, from the standpoint of arrangement of the material indicated and aids included for searching for enactments relating to taxation.
5. What are the chief advantages in using 26 USCA (1954) as compared with USC, and how is it related to the USCCAN series?
6. What are the principal reasons you would assign for the tax law growing from some 100 pages to 900 or more during the past forty years?
7. What do you consider to be the basic issues inherent in our present Federal tax system?