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Survey of Tax Literature: Final Examination (January 27, 1962)

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SURVEY OF TAX LITERATURE

Final Examination

January 27, 1962

1. Describe briefly the structural pattern of the IRC of 1954 and the Code's relationship to other Federal statutory law.
2. Millions of words have been written (other than statutory law) concerning Federal taxation. These appear in books, reports, journals, periodicals, services, reviews, and other standard type publications. How does one go about selecting from all the non-law printed material that which is relevant to a specific provision of law? (In answering this question, please be specific in respect to the various types of publications, such as, Fed. 2nd; TCM; Journal of Taxation; Fed. Regs., etc. At least 10 specific sources should be covered)
3. Tax law is evolutionary in nature and seldom lasts long in the form originally enacted. Based on some provision with which you are familiar, please show (1) how the political, economic, social or technological developments forced it to be adopted in the first instance, and (2) the general type of changes that it has undergone since original adoption.
4. Regulations are of three types as follows: (1) Legislative (2) Interpretative and (3) Administrative. Please give one example from present regulations of each type.
5. Non-tax law literature serves a number of purposes, among which are (1) identification of the intent of Congress (2) interpretative or scope of general provisions of law in respect to specific factual situations (3) development of legal reasoning (4) identification of gaps in the law or failure of the law to keep pace with economic or social developments -- better known as the social lag -- (5) focusing on defects in legal drafting resulting in unintended hardships or benefits (6) analyzes the economic effects from the standpoint of national policies, and (7) stimulates thinking in the development of new tax ideas.

Please cite as specifically as possible the publications to which you would turn to find material under each of the foregoing specified purposes. (Only one publication for each category need be cited) The same publication may embrace more than one of the above mentioned purposes and, therefore, may be cited more than once. However, to the extent possible try to recall and cite one specific article or case from each source used which will demonstrate how well the source fits the purpose to which tied.

6. From the standpoint of precedent value in preparing a tax case, please discuss briefly the relative merits of the following general sources: Reported Decisions of (1) Courts of Appeals (2) Court of Claims (3) District Courts (4) Tax Court -- including TCM's (5) Committee Reports (6) Regulations (7) Revenue Rulings (8) Determination Letters (9) Congressional Record (10) Law Reviews - in general (11) Technical Journals - in general, and (12) Mertons.
7. How would you distinguish between the various levels of work generally grouped under the heading of "Tax Research"?