

## DISCUSSIONS ABOUT BOOKS

### *CLARIFYING THE INCOME TAX \**

**T**HAT some future generation will be able to make out its income tax report without the assistance of a lawyer or much burning of the midnight oil is the hope of those who are going through the ordeal today. Another generation however will come into being before the present laws are thoroughly understood, especially if Congress continues to complicate what is already a complicated matter by enactments that make it difficult for the man of ordinary intelligence to tell whether his income belongs to him or to Washington. Such a book as George E. Holmes has written on the Federal income tax will be welcomed, therefore, not only by the lawyer but by the average citizen who must sooner or later achieve a real understanding of details of the law.

We are frank to admit that the value of Mr. Holmes' book is very great and that no serious student of the tax law can ignore it. That does not mean that we agree with him that the revenue act of 1918 was a clear and definite and equitable statute—nor do we agree with him in his praise of Dr. T. N. Adams, State Adviser of the Treasury Department, who has had opportunities for real service in the last two years and who has shown himself to be limited in vision.

Mr. Holmes writes as a lawyer, however, and not as an economist; and we will not quarrel with him about his prefatory remarks, especially in view of the able way in which he deals with the various and by no means easily interpreted brackets of the income tax.

—JOHN STODDARD.

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### *THE AMERICAN PENAL SYSTEM †*

**T**HE present century is certainly that of histories. Hardly any social institution has failed thus far to find its historian, whether it be law, or insurance, or religion, or table manners. It was therefore inevitable that a history of penology be brought out,

\*"THE FEDERAL INCOME TAX," by George E. Holmes. Bobbs-Merrill Company.

†"PENOLOGY IN THE UNITED STATES," by Louis N. Robinson. The John C. Winston Co.

but it remained for a worthy authority on the subject to do it. Dr. Louis N. Robinson has made a good job of it.

When it is recalled that, according to the census of 1910 no less than four hundred and seventy-five thousand Americans were in that year discharged from jail, there is no denying the fact that penology is something which merits very serious consideration; and a history of that social institution becomes a necessity.

Dr. Robinson writes primarily for the student, but the judge, the lawyer, the minister and the layman will also find his book readable as well as instructive. The workhouse, the state prison, institutions for juvenile delinquents, reformatories, prison labor, probation and parole of convicts—with all of these he deals historically, confining his theme to the American varieties, and while showing how each came into being and developed, he also points out defects and suggests remedies for their shortcomings.

Perhaps the greatest truth which he points out is that our corrective institutions had their origin in the England of the days of our colonies, but while great reforms in penology later took place in the old country, almost no progress was made in the new one, so that today we are still about where England was in the eighteenth century. Surely that suggests the need for improvement.

GABRIEL S. YORKE.

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### THE DEBT UNFORGIVABLE \*

**B**RUCE BARTON'S voice—lifted with the thousands upon thousands in the world-echoing appeal to end all war, makes itself distinctly heard in his little story "Unknown". This is because he has caught a note of the quality that moves to tears in the simplicity with which he has told of the meeting, over the tomb of our Unknown Soldier in Washington, of the spirits of the three heroes, like him, nameless—each dead from a long-ago battle. Little is said in this meeting of the shades of one who fell at Thermopylae—one who was killed fighting under Charles Martel—and one who lost his life at Waterloo—except that they all died gladly for a cause they thought was to free the world from war forever. But the little is a bitter reproach to that world for the overwhelming tragedy of its broken faith with all the unknown soldiers of the battles of the ages.

—HELEN WALKER.

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\*"UNKNOWN", by Bruce Barton. Barton, Durstine and Osborn.