

June 1921

## Legal Bibliography: The Citation Phase

Follow this and additional works at: <https://researchrepository.wvu.edu/wvlr>



Part of the [Legal Writing and Research Commons](#)

---

### Recommended Citation

*Legal Bibliography: The Citation Phase*, 27 W. Va. L. Rev. (1921).

Available at: <https://researchrepository.wvu.edu/wvlr/vol27/iss4/14>

This Book Review is brought to you for free and open access by the WVU College of Law at The Research Repository @ WVU. It has been accepted for inclusion in West Virginia Law Review by an authorized editor of The Research Repository @ WVU. For more information, please contact [ian.harmon@mail.wvu.edu](mailto:ian.harmon@mail.wvu.edu).

**FEDERAL INCOME AND PROFIT TAXES: 1921 SUPPLEMENT.** By George E. Holmes of the New York Bar. Indianapolis: The Bobbs-Merrill Company. 1921 pp. xxiv, 539.

Holmes' Federal Income Tax first appeared at the end of 1917. A supplement was added in 1918 and it was revised and greatly enlarged in 1920. Now we have another supplement covering the host of court decisions and Treasury Department rulings and regulations made during 1920. Either the optimist who believes that all law may be reduced to statutory form would be confounded by such an exhibition or he would be reduced to railing at the draftsmanship of the statutes or the system of taxation on which they are framed. However that may be, Mr. Holmes has done a valuable work in keeping his book up to date. Of criticism or suggestion in it there is little. But it does tell what the law is. It contains a detailed statement of the multitudinous points which have arisen. It is a "Cyc" in its digest and classification of authorities on the fields it covers. The hurried lawyer or business man who is interested not in "why" but "what" will appreciate it for that which it successfully is.

—G. E. O.

---

**LEGAL BIBLIOGRAPHY: THE CITATION PHASE.** An Explanation of the Use of Citations in Legal Research with Explanatory Notes and Specimen Pages, Prepared as an Aid to the Study of Legal Bibliography and for the General Information of the Bar. The Frank Shepard Company: New York. pp. vi, 53.

In this book will be found a clear, compact explanation of the scope and method of use of Shepard's Citations.