

Washington Law Review

Volume 2 | Issue 1

11-1-1926

U.S. Board of Tax Appeals—Practice and Evidence, by Charles D. Hamel

Paul P. Ashley

Follow this and additional works at: <https://digitalcommons.law.uw.edu/wlr>



Part of the [Taxation-Federal Commons](#)

Recommended Citation

Paul P. Ashley, Book Review, *U.S. Board of Tax Appeals—Practice and Evidence*, by Charles D. Hamel, 2 Wash. L. & Rev. 58 (1926).
Available at: <https://digitalcommons.law.uw.edu/wlr/vol2/iss1/12>

This Book Review is brought to you for free and open access by the Law Reviews and Journals at UW Law Digital Commons. It has been accepted for inclusion in Washington Law Review by an authorized editor of UW Law Digital Commons. For more information, please contact cnyberg@uw.edu.

the subjects of Constitutional Right of Trial by Jury, Selecting and Summoning Jury Panel, Challenging Jurors, Competency of Jurors, Verdict of Jury, Care and Custody of Jury and Misconduct of Jury.

Vol. II, Part IV, embraces the subjects General Conduct of Trial, Conduct and Comments of Trial Judge, Reception of Evidence, Instructions, Argument of Counsel, Presentation and Withdrawal of Case, Province of Court and Jury, Objections and Exceptions during Trial. Part V covers Trial Without a Jury in two chapters; the first, Trial to the Court, and the second, Evidence.

This writer is impressed with the carefully prepared and sound discussion of the various topics and the ample elaboration of the text with citations brought down to date of the publication, 1924. The citations are to the state and federal reports, L. R. A. and the "Trinity" reports. All in all, it is a very fine, comprehensive and up-to-date publication, of great value to the busy lawyer and the student of an inquiring mind.

IVAN W GOODNER.

U. S. BOARD OF TAX APPEALS—PRACTICE AND EVIDENCE. By Charles D. Hamel. New York: Prentice-Hall, Inc., pp. lxxii, 255, 222.

Prior to the Revenue Act of 1924 there was no provision for an appeal by a taxpayer to a neutral body *before* paying his tax. The taxpayer might take the decision of the commissioner to a committee within the treasury department. But the department of which the committee was an integral part was charged with the duty of collecting taxes; it represented interests opposing those of the taxpayer. *After* paying the tax, a suit could be maintained in the federal courts; of necessity this was a tardy relief from an unjust tax.

The Revenue Act of 1924 created the United States Board of Tax Appeals. The Revenue Act of 1926 extended its jurisdiction and functions. As presently constituted, it is a quasi-judicial body of sixteen members.

It is an entity separate and distinct from the Department of Internal Revenue. Petitions concerning taxes may be brought before the tax is paid. Appeals from its decisions may be taken directly to the Court of Appeals of the District of Columbia or a convenient Circuit Court of Appeals. If a decision of the Board is in favor of the petitioning taxpayer, collection of the tax may be enjoined.

The Board is rapidly building a case law which will go far toward settling moot tax problems, and will enable the government, through the tax commissioner, and the taxpayer to determine their respective rights in advance.

Charles D. Hamel, the first chairman of the Board, has made available a timely authority on practice and evidence before the United States Board of Tax Appeals. In many important particulars the Board differs from the conventional federal court. For instance, it observes the rules of evidence recognized by the equity courts of the District of Columbia. Again, there are technical requirements incident to the presentation of tax cases which are not commonly met in general practice. Mr. Hamel has made conveniently available the forms most suitable and has in detail described the various steps to be taken.

The work begins with a brief statement of the history, purpose, and functions of the Board of Tax Appeals. A chapter is then devoted to departmental tax procedure—the conditions precedent to an appeal—and others to the jurisdiction of the Board and pleading incident to an appeal to and from the Board. The important difference between the District of Columbia equity rules and the more familiar rules of evidence are rather fully treated.

The appendices include the District of Columbia Code (1924) relating to evidence, the Rules and Practice of the Board of Tax Appeals, important forms, and the Revenue Act of 1926, annotated to show changes from the previous acts. The table of cases lists some 400 cases decided by the Board and over 1200 decided by the courts.

The work should prove of especial value to the occasional practitioner before the Board of Tax Appeals.

PAUL P. ASHLEY.