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Book Reviews

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Book Reviews

THE BUREAU OF INTERNAL REVENUE, ITS HISTORY AND ORGANIZATION, by LAWRENCE F. SCHMECKEBIER and FRANCIS X. A. EBLE. *The Johns Hopkins Press*, Baltimore.

Indignation brought about by one's transactions with the bureau of internal revenue seems to have eminent precedent. When the bureau's activities can cause an insurrection, as it did in the famous "whiskey rebellion" of 1794, it must not be expected that an ordinary citizen in 1923 can look with equanimity upon the depletion of his cash resources by this very busy bureau.

The monograph under review is crowded with the recital of many astonishing facts and figures, as well as solid information of invaluable character to every one who takes proper pride in his government and its instrumentalities. The satisfying thought arising in one's mind when reading it is that there can be no doubt of the authenticity of the facts which it sets forth.

When one realizes that the commissioner of internal revenue is charged with the duty of collecting about 78 per cent. of the government's ordinary receipts; that he is charged with enforcement of national prohibition and the regulation of traffic in narcotics as well as other extremely important duties, one wonders where can be found a man to assume such a staggering load of responsibility. However, wisdom, born of experience derived from a history dating back to the beginning of our government, has placed in the commissioner's hands a bureau of long standing, with many subdivisions and functioning fairly smoothly in carrying out the work with which it is charged. The monograph deals with this subject in an admirably comprehensive manner and is a credit to its authors, as well as to the Institute for Government Research which is responsible for its publication.

STEPHEN G. RUSK.

It is announced that the practices of Samuel Newberger and George W. Alexander have been merged. The practice will continue under the name of Samuel Newberger & Co., with offices at 38 Park Row, New York.

Morris Newmark and Elias Moss announce the formation of a partnership under the firm name of Newmark & Moss, with offices at 236 West 55th street, New York.

Isadore Amster announces the removal of his office to 1400 Broadway, New York.