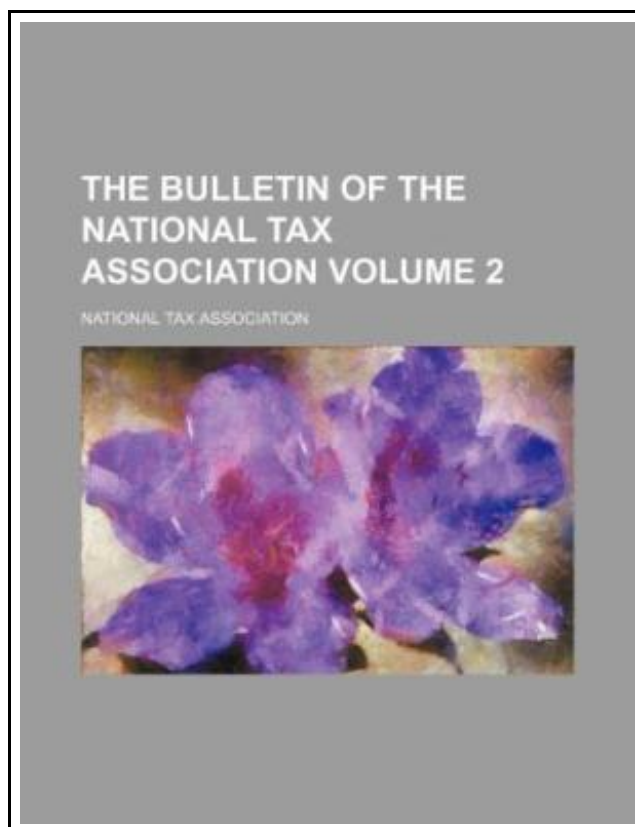


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Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1917 Excerpt: .taxation of intangible property generally is purely farcical. These outstanding features indicate how similar the financial history of Texas has been to that of many other states, although in other respects considerable differences have existed between the economic history of Texas and many states farther north. The increasing unanimity of the historical verdict suggests that there are certain directions in which uniformity of procedure and organization in our state governments is fundamental. It is to be hoped that such admirable historical studies as the one under review may clear the way for a speedier consummation of this needful uniformity in state financial affairs. H. L. Lutz. Oberlin College. 1917 Income Tax Procedure. By Robert H. Montgomery. New York. The Ronald Press Co. 460 p. \$2.50. When Mr. Montgomery s treatise on the income tax appeared last year as an appendix to his book on Auditing Theory and Practice, we hailed it as an important and valuable contribution to the subject by a fellow member of the National Tax Association. This year Mr. Montgomery has enlarged his work and published it in a volume bearing the above title. It deals with the 1913 income tax law and the amended law of September 8, 1916; also the special excise tax on capital stock of corporations and the munitions tax. The author is exceptionally well qualified to handle his subjects. His interpretations of obscure points are practical; his explanations are clear and helpful to the taxpayer, as well as...



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