

# CONTENTS

---

## ARTICLES

- CRIMINAL ATTEMPT—A STUDY OF FOUNDATIONS OF CRIMINAL LIABILITY . . . . . *Jerome Hall* 789
- BASIS PROVISIONS FOR STOCK DIVIDENDS UNDER THE 1939 REVENUE ACT . . . . . *Ellsworth C. Alvord* 841  
*Herman C. Biegel*

## COMMENTS

- CLASSIFICATION OF CLAIMS IN DEBTOR PROCEEDINGS . . . . . 881
- LEGAL LISTS IN TRUST INVESTMENT . . . . . 891
- UNACCOMPLISHED REFORMS IN PARTNERSHIP BANKRUPTCY UNDER THE CHANDLER ACT . . . . . 908

## NOTES

- REQUIREMENTS FOR FILING PETITION UNDER CHAPTER XI OF THE CHANDLER ACT 927
- APPROPRIATE HOLDING PERIOD FOR CAPITAL GAINS TAX AS DETERMINED ON AVERAGE COST BASIS . . . . . 938
- FEDERAL TAXATION OF COMBINED ANNUITY AND LIFE INSURANCE CONTRACTS . 946
- LABOR BOARD REINSTATEMENT OF EMPLOYEES OBTAINING SUBSTANTIALLY EQUIVALENT EMPLOYMENT . . . . . 953
- JUDGMENT ON MERITS AS RES JUDICATA OF JURISDICTION OVER SUBJECT MATTER . 959
- INCOME TAX ON TESTATOR'S ESTATE AT DISTRIBUTION OF GENERAL LEGACY . . 964
- APPORTIONMENT BETWEEN LIFE TENANT AND REMAINDERMAN OF PROCEEDS OF LEASE CANCELLATION . . . . . 969

## REVIEWS

- Rodell: WOE UNTO YOU, LAWYERS! . . . . . *Arthur Garfield Hays* 974
- Gardner: A SELECTION OF CASES AND MATERIALS ON THE LAW OF CONTRACTS *Edwin W. Patterson* 976
- Field: CIVIL SERVICE LAW . . . . . *Walter Werner* 979
- Robinson: HANDBOOK ON ADMIRALTY LAW IN THE UNITED STATES *Ernest G. Lorenzen* 981
- Bogert: CASES ON THE LAW OF TRUSTS . . . . . *Edward S. Bader* 983
- Fryer: READINGS ON PERSONAL PROPERTY . . . . . *Percy Bordwell* 934
- Rusche and Kirchheimer: PUNISHMENT AND SOCIAL STRUCTURE *Ernest W. Burgess* 986

---

### THE YALE LAW JOURNAL

Published monthly, November to June inclusive, by The Yale Law Journal Company, Inc., Publication and Editorial Offices, 127 Wall Street, New Haven, Conn. Entered as second class matter under the Act of 1879 at the Post Office at New Haven, Conn.

Copyright, 1940, by the Yale Law Journal Company, Inc.