

unsure of themselves in attempting to draft such language. For annual retainers, most attorneys are quite willing to maintain such records for their clients. The choice of a knowledgeable counselor is the most important criteria to be considered if this method suits your intentions.

The Internal Revenue Code has been criticized as the most complex and ambiguous legal system ever devised by an American citizen. The blame clearly rests on the shoulders of thousands of individuals who have written and interpreted the code. It can be said without fear of contradiction that no one person in the entire United States understands the entire Internal Revenue Code in any depth. There are experts on various sections of the code and there are clear interpretations of a few provisions, but generally, even the experts fail to agree on any single interpretation and contradictory case decisions can be found on practically any point of the code. Consequently, to suggest that a layman, or even an expert tax lawyer or accountant, would be able to give ironclad advice on the Internal Revenue Code would be presumptuous, if not mythical.

It is clear, however, that the code does require certain things. First, it requires that logical records