

Indonesian side. Frank Palmos discovered to his delight that the author of a classical memoir he admired was still alive and well in 2010, and worked with him in personal interviews and via email to add content to the initially published memoir and translation. The Preface ends on Suhario's deathbed in 2014, wherein he "told his loyal wife Dewi that he would now die in peace, knowing that NUS Press... would publish his book in English for a wider audience" (xvi). This is certainly a powerful start to any book.

The narrative begins in the middle of WWII as Suhario struggled to stay in school and had to switch between veterinary and other specialties and school locations and the Japanese were closing schools or raiding their funds. Various indignities are described, such as the shaving of the students' heads by force by the Japanese. The occupation had an intense impact on the people of Indonesian, as many starved, suffered from malnutrition and became homeless. As a medical student, Suhario faced these problems personally as he was assisting and living in the hospital complexes while studying. Amidst his studies and marriage at twenty-two, Suhario started receiving military training during "term breaks in 1944... from a senior officer in the PETA auxiliary forces" (11).

The details in this book are outstanding. Any revolutionary who is fighting against an oppressive regime today should read this book as part of his military training. The strategies the troops utilized to win against the odds are explained philosophically, politically and strategically by an intellectual who was forced into violence by the violence of the occupations that he was forced into despite all of his efforts to follow the peaceful path of medicine. Those who enjoy reading military history stories for fun should also enjoy reading it leisurely. It should add to any public or academic library collection. And a class on Asian history might be both lightened and enlightened with the addition of this memoir to the syllabus.

A Long-Overdue Manifesto Against Tax Havens

Gabriel Zucman. *The Hidden Wealth of Nations: The Scourge of Tax Havens*. Teresa Lavender Fagan, Tr. Chicago: University of Chicago Press, 2016. ISBN: 978-0-226-42264-0. Economics. \$16.00.

I quoted Adam Smith's *Wealth of Nations* in a textbook I wrote for my Writing Cultural Studies class this past semester at UTRGV. So, the title stood out as intriguing. The subtitle was also curious because I have been reflecting about the significance of zero-taxes when I worked abroad in China for Shantou University and the impact of different currency values on the international market. Gabriel Zucman proposes that tax havens are the major problem that have created the international spike in country-bankruptcies and other financial failures. He explains that this conflict has been brewing for nearly a century before coming to a climatic collapse in the last couple of decades. He goes beyond the doom-and-gloom, and proposes some strategies for positive changes. Tax havens are behind the zero-percent tax rates that so many American corporations are paying, and this inspired the Occupy Wall Street and some other reactionary movements. Why should lower class Americans pay the bulk of the country's tax burden while the billion-dollar companies come up with financial tricks to bypass the hurdle of taxation. Of course, if the law says tax havens are legal, any company that does not follow the rest abroad is unlikely to be able to match their prices as they have the extra 1-30%+ to spend on price-slashing.

In between the economic theory and philosophy, Zucman bases his study on a statistical analysis of "the international investments of countries, the balances of payments, the on- and off-balance sheet positions of banks, the wealth and income of nations, the accounts of multinational companies, and the archives of Swiss banks" (3). Zucman proposes the following actions as needed to resolve the crisis: "create a worldwide register of financial wealth, recording who owns which stocks and bonds" (4), "levy sanctions proportional to the costs that tax havens impose on other countries" (5), and "rethink the taxation of companies" so that it derives from "from their worldwide consolidated profits, and not... from their country-by-country profits, because those are routinely manipulated by armies of accountants" (5). I have been the problem of tax miscalculations first hand when I did an internship in the accounting department of a major bank back in college, and I think if I was exposed to it every serious accountant is exposed to this tide and knows the system is corrupt and that the above proposal should help to fix the bulk of the conundrum.

It helps to see this accounting industry from a distant perspective

as Zucman explains that the industry of tax evasion was born around the time the 1924 “to marginal income tax rate rose to” 72%, as this was a rapid spike up from a 4% tax rate in France before World War I. High tax rates elsewhere were contrasted with the extremely low tax rates and banking secrecy in Geneva, Zurich and Basel, because they did not suffer serious losses in the War. He also explains that tax havens became profitable because the center of wealth shifted in this period from land ownership to stocks and bonds in corporations, which could be more easily manipulated in accounting tricks (8-10).

Politicians should read this book before setting new tax laws or as they consider revising the current laws. It seems America is about to put a president in office who is the only one in its long history to refuse to share his tax records, and there are numerous questions about if he’s a billionaire or a multi-bankrupt who is gaming the financial system... So, somebody on the democrats’ side really needs to read this book to voice a coherent objection to allowing a president with potential tax haven and other accounting problems to take the helm. He surely will not be motivated to take Zucman’s advice and instead he will act in self-interest to swing the pendulum further towards tax-avoidance for the hyper-rich. Either way, it’s cheerful to read that there are some economists who are alert to this problem, and are working to stress the possibility for positive change.

A Digressive Assault on the Faults of the Czar of the War on Drugs

Alexandra Chasin. *Assassin of Youth: A Kaleidoscopic History of Harry J. Anslinger’s War on Drugs*. Chicago: University Press of Chicago, 2016. ISBN: 978-0-226-27697-7. Current Affairs. 346pp. Cloth: \$35.00.

This is a biographic account of Harry J. Anslinger’s architecture of America’s War on Drugs. Anslinger stood in the shadows, while J. Edgar Hoover took the credit for its inception. The back cover and press release anticipate a “weird” book shaped like a “kaleidoscope” as it digresses into several different perspectives of the man, as well as the various other historical fragments that have been essential points in the War from 1820 to 2015. The author of the book, Alexandra Chasin

Storyteller, Clackamus, Thema, The Advocate, Bloodroot, Evening Street Press, Talking River, The Chaffin Review, Whetstone, Oracle, Santa Fe Review, Conceit, and Indiana Voice Journal.

Anna Faktorovich is the Director of the Anaphora Literary Press. She is currently teaching English at UTRGV. She has a Ph.D. in English Literature and Criticism. She published two academic books: *Rebellion as Genre* (2013) and *The Formulas of Popular Fiction* (2014).

Louis Gallo's work has appeared or will shortly appear in *Southern Literary Review, Fiction Fix, Glimmer Train, Hollins Critic., Rattle, Southern Quarterly, Litro, New Orleans Review, Xavier Review, Glass: A Journal of Poetry, Missouri Review, Mississippi Review, Texas Review, Baltimore Review, Pennsylvania Literary Journal, The Ledge, storySouth, Houston Literary Review, Tampa Review, Raving Dove, The Journal (Ohio), Greensboro Review, biostories* and many others. Chapbooks include *The Truth Change, The Abomination of Fascination, Status Updates and The Ten Most Important Questions*. He is the founding editor of the now defunct journals, *The Barataria Review* and *Books: A New Orleans Review*. He teaches at Radford University in Radford, Virginia.

D. Seth Horton's work has appeared in almost thirty publications, including the *Michigan Quarterly Review*, the *North Dakota Quarterly*, and *Glimmer Train*. His fifth edited anthology, *Road to Nowhere and Other New Stories from the Southwest*, was recently published by the University of New Mexico Press, and they will publish a sixth volume in 2017. He currently teaches American literature in the University of Virginia's School of Continuing and Professional Studies, and in 2017 he will become the nonfiction editor for *Southwestern American Literature*.

Lynn Levin is a poet, writer, and translator. Her most recent books are the poetry collection *Miss Plastique*; as co-author, *Poems for the Writing: Prompts for Poets*; and, as translator from the Spanish, *Birds on the Kiswar Tree*, poems by the Peruvian Andean poet Odi Gonzales. Lynn Levin's poems, stories, essays, and translations have appeared in *Ploughshares, Boulevard, The Hopkins Review, Rattle, Michigan Quarterly Review, Green Hills Literary Lantern, Verse Daily*, and on Garrison Keillor's *The Writer's Almanac*. She teaches at Drexel University and the

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.