people on the periphery. For millions of people who lost ground during the Reagan years, his administration is likely to be seen as considerably more brutal and less honorable than Pemberton's depiction of it.

The book nevertheless retains much of the sunny optimism of Reagan himself. When the president left office in 1989, Americans were economically better off and living in a safer world than when he assumed power, Pemberton writes. Reagan's message had reaffirmed for many that "America was God's chosen nation" and that nostalgic but socially sanctioned beliefs about culture, sexuality, and international power actually were true. As veteran presidential adviser Paul Nitze commented with unintended irony, Reagan should be viewed as a "very superior president on the main issue," namely, "eloquently defending the value system of the United States."

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Unlike the congressional hearings, Pollack's focus is on the tax code as a whole and the major players who influence it: tax lawyers, lobbyists, presidential contenders, members of congressional revenue committees, and (increasingly) the media. He identifies three main "failures" of the tax code: its monumental complexity, its instability, and the partisan political purposes for which it has been used, which all too often have little to do with raising revenue. He also notes the empty symbolism underlying much of the rhetoric of tax reform: "the political interests of policymakers may very well be served best by acting in Congress to increase the complexity of the tax laws and at the very same time campaigning for reform and simplification before their constituents." His critique of the reigning academic paradigm of incrementalism is apt, since it has been blamed for both too much and too little change in an evolving tax system where significant innovation has occurred. These points are amply illustrated by Pollack's detailed account of the 1986 tax reform. He is critical of the "highly partisan, ideologically motivated tax policies" that intruded into the congressional process during the 1980s. Pollack's model of tax innovation stresses the importance of military crisis, but, as he notes, this descriptive model is of little help in predicting future changes.

Whose interests are served by the rhetoric of tax simplification? Pollack, in a postscript on Steve Forbes's flat-tax proposals, roundly criticizes them as both simple and wrong-headed. Pollack wisely points out that any major shift in tax policy would impose significant "transition costs": businesses would have to adopt new accounting methods; the Treasury would have to review the entire body of tax law to close off new loopholes; states whose tax systems were linked to the Internal Revenue Code would have to make major revisions. Social institutions
ranging from home mortgages to symphony orchestras and universities would have to consider new methods of financing. But tax attorneys should do well trying to make sense of a new system for their clients.

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Michael Sherry is best known for his masterful book, The Rise of American Air Power: The Creation of Armageddon (1987), a history and critique of strategic bombing through the end of World War II. Anyone who picks up In the Shadow of War expecting a work of that quality, however, will be disappointed. Sherry's thesis is that, in the 1940s, America became militarized and remained so throughout the Cold War. This is hardly a novel proposition. It was a central theme of the Eisenhower presidency and, although not a very popular idea at first, gained wider acceptance in the 1960s and has been the subject of many books.

Despite his gifts as a historian, Sherry contributes little that is new to this literature. One may admire his thoroughness and share his indignation, while failing to see what Sherry has learned that inspired him to write more than 500 pages of text. There are some good things in Sherry's book. Given his knowledge of World War II, he is at his best when discussing the "military Keynesianism" of the period and the growing intimacy between arms and commerce. In addition, he shows President Roosevelt to have been a more sophisticated analyst of national security requirements than is generally recognized.

Sherry is at his weakest in dealing with Eisenhower, the one president who said out loud and repeatedly that America was in danger of becoming a garrison state, and who did something about it. On the one hand, Sherry knows this and gives Ike some credit for holding the line on defense spending. On the other, Ike failed to demilitarize the nation, and therefore his limited successes "made possible a further accommodation to militarization, if only by lessening its burdens a bit." To Sherry, when Presidents Truman and Kennedy increased defense spending, they promoted militarization, but when Eisenhower reduced it, he also boosted militarization. This is bad history and poor logic.

Sherry ends on a dubious note, proclaiming the end of militarization at a time when defense spending remains astonishingly high for a country with no serious enemies. In addition, he credits the excesses of militarization with making people more cynical about government, even though defense seems to be one of the few government institutions that Americans still respect. In this otherwise critical book, optimism finally wins out over common sense.

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This aptly titled book is the first study devoted exclusively to the Lyndon Johnson–Robert Kennedy feud, which