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BOOK REVIEWS

TAX PLANNING FOR ESTATES: William J. Bowe, LL.B., The Vanderbilt University Press, Nashville, Tenn. (93 pages) (\$2.00). The current interest in estate planning is evidenced by the increasing literature on the subject. Professor Bowe's essay is a worthwhile contribution to this field. It is not intended to serve as a comprehensive treatment of the subject matter. Instead, it focuses attention on the broad principles involved in the conservation and disposition of estates in the light of the Federal estate tax. Briefly outlining the scope and theory of the Federal estate and gift tax laws, the book graphically illustrates the impact of such taxes on unplanned estates and the savings which competent advice would have secured. The author imparts the warning that no plan should be adopted solely for tax reasons. He adds, however, that considerations of taxation should not be given less emphasis than they fairly deserve. Numerous suggestions are submitted on the use of gifts, trusts, charitable bequests and the proper employment of the marital deduction in reducing the tax load. The book is replete with examples illustrating the practical application of these suggestions to concrete situations and the beneficial tax consequences which will ensue. The difficult problem of estate liquidity—especially where the principal asset in the estate is a family owned business—is given some attention, although perhaps not in proportion to its importance.

The book is written primarily for laymen. Legal technicalities and verbiage are scrupulously avoided. Its appeal should be to men of wealth who desire a general understanding of the problems, although lawyers and insurance men could read it to their advantage.

The author has long been active in the field of estate planning and is presently a professor of law at the Vanderbilt University Law School. He brings to his task years of practical experience and a scholarly comprehension of the subject.

Harry Yohlin*

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PRIMER OF PROCEDURE: Delmar Karlen, Campus Publishing Company 1950. pp. 525. Mr. Karlen has written this book in the hope that it would aid entering law students. The problems confronting the man about to embark upon a law school education have been receiving more and more attention. Student conferences and the law schools themselves have been trying to find some method by which a man could begin law school without a long period of confusion. The death toll at the end of every first year has been partially composed of men who would be capable lawyers, but who were lost for most of their first year in a strange wilderness and who saw the forest too late—men who failed to become oriented in time.

The first section of the book is a step-by-step analysis of a modern lawsuit beginning with the summons and ending with the methods of appeal. The text is informal and explanatory. Where legal terms are used, a simple explanation of their meaning is given by and large, and, in some instances, the description of certain legal steps brings a smile to the reader's lips. The main idea of a lawsuit is put across without any attempt to qualify or to give exceptions, but the problem which each step poses to the various parties is set forth. The section is cross-referenced to a record of a trial which appears later and to an abbreviated and edited copy of the Federal Rules of Civil Procedure and Federal Forms. This section is excellent. It should be a great aid to a pre-legal or first year law student. There are places where he could become confused, but the style and the language are clear and should be easily understood by all who read the book.

The second section of the book is entitled "Law and Equity." Herein the author has explained the writ system and given the reader a glance at the forms of action. The famous *Squib* case is, in part, quoted in order to show the reader the plaintiff's declaration, and to demonstrate that the distinction between case and trespass was often hard to see. The reasons for the rise of Equity are given briefly and there is a glance into the subject matter. Then the reader is given a short chapter on reforms and continuing difficulties. This section is also very clear and the material included is sufficient to give the reader a background in the subject matter without confusing him. This section ends the original work of the author.

Two Appendices follow. The first is the record of a trial. It is a long-winded affair involving a breach of promise. Not enough is omitted, in this writer's opinion. The record covers 280 pages, and although it does illustrate the points raised in the preceding pages—in some instances certain steps are fabricated to make the whole complete—and involves several mushy letters, it drags out almost endlessly (as any real case usually does). There is direct conflict in the testimony on many points and this should convince the neophyte that all testimony under oath is not verity. The case is carried through the Supreme Court

of Wisconsin report and all the paper books are included. The excerpts from the Federal Rules of Civil Procedure and the Federal Forms, the final appendix, is very worthwhile, for the cross reference contained at the end of each of the chapters in the first two sections allows the reader to see the actual rule as soon as he has read about it.

This book would be an excellent one for any man who is contemplating law school. It is simple enough not to confuse and it is complete enough to break down at least some of that barrier which confronts and baffles so many first year law students. It would also be an excellent text for an introductory course (and it is so used at Wisconsin). Under such a system the record of the trial would be of greater benefit, and the scope of the book is such that the student would "get the feel of things" in time. It would also stimulate his interest in procedural law which, as the author points out, is really the "lawyer's business."

John Woodcock, Jr.