

1991

Books in Brief

California Western Law Review

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Recommended Citation

Law Review, California Western (1991) "Books in Brief," *California Western Law Review*: Vol. 28: No. 1, Article 14.
Available at: <http://scholarlycommons.law.cwsl.edu/cwlr/vol28/iss1/14>

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BOOKS IN BRIEF

CHEESE WEASEL. By Jim Ridings. Herscher, Illinois: Side Show Comics. 1991. Pp. 48. \$2.95.

Cheese Weasel is a short and highly illustrated text that takes a humorous look at the legal profession. This text pokes fun at the foibles and ironies of humans, in particular, attorneys. The text is a series of vignettes exploring the life of an attorney, Cheese Weasel, and his dealings with clients in a variety of civil and criminal matters. The stories are perfect reading to relieve stress in between complex litigation matters. However, if a reader is sensitive to lawyer jokes, these stories may not be appreciated.

Cheese Weasel is the main character and the text follows him through his misadventures as an attorney and pizza salesman. In the comic tradition, Cheese Weasel has a sidekick, Emil, who serves as a foil to the somewhat dull-minded attorney. *Cheese Weasel* reveals a darker side of the profession: The attorney who can recite all the professional responsibility codes yet is ever mindful of making a profit. Cheese Weasel's mottos are that there can never be too many lawyers and even the losing attorney collects his fee. In all cases, Cheese Weasel zealously represents his clients by litigating every issue possible, even the irrelevant. This zest is only matched by his ardent furor to collect a fee for every movement of his brain.

Reading *Cheese Weasel* will neither instruct practitioners in upcoming areas of the law nor accurately recite present law. It does, however, offer many ingenious suggestions on how to practice law. It may be a worthwhile reference tool of do's and don't's for the young solo-practitioner who is concerned with building a client base. The text does not portray Cheese Weasel as Atticus Finch, but he never fails to make the reader smile at his slight resemblance to some colleague or other. While the author states that all characters are fictitious and any resemblance to persons living or dead is purely coincidental, these stories all speak with some fact of how others view the legal profession.

FEDERAL ESTATE AND GIFT TAXES EXPLAINED. By CCH Tax Law Editors. Chicago: Commerce Clearing House, Inc. 1991. Pp. 464. \$21.50.

This handbook for tax professionals, estate planners, and estate owners has been updated to reflect all changes in the estate and gift tax provisions of the U.S. Internal Revenue Code (Code) enacted by Congress through 1990. It covers the three provisions of the Code concerning taxes on gratuitous transfers of wealth—estate taxes, gift taxes, and generation skipping transfer taxes (GSTT). Under the estate tax heading, the book discusses the Code requirements for determining the gross estate, deductions from the gross

estate, and the tax on the net estate. Under the gift tax heading, the book discusses taxable gifts, gift-splitting, the annual gift exclusion, deductions and exemptions, and computation of gift tax. Under the GSTT heading, the book discusses the nature of the GSTT and its computation. In addition, the book includes sample, filled-in specimens of tax returns and accompanying schedules. Finally, the book includes extensive footnotes to primary sources for further research.

Given the complexity of estate and gift taxation, no single volume can exhaustively cover those provisions of the Code. Nevertheless, when initially presented with an estate or gift tax problem, even the most experienced professional is better served by first consulting a single source which alerts the professional to the full scope of the problem and directs him or her to other sources when needed. This handbook excellently fulfills that purpose. Not only does it briefly and succinctly discuss all relevant provisions of the Code, but it also directs the reader to primary sources for further research. This book should be on the desktop of all tax and estate planning professionals.