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BOOKS RECEIVED

FEDERAL TAX ASPECTS OF BANKRUPTCY. By C. Richard McQueen and Jack Crestol. Shepard's/McGraw-Hill: Colorado Springs, Colorado. 1984. No price given. *Bankruptcy* is one of the books in Shepard's/McGraw Hill's "Tax and Estate Planning Series" which provides the specialized practitioner a single source for quick reference in a particular area.

As evidenced by its title, *Bankruptcy* is devoted to the federal tax implications of bankruptcy. More specifically, it is geared to apprise attorneys and accountants of the form and spirit of the Bankruptcy Tax Act of 1980, and its interaction with the Bankruptcy Reform Act of 1978 and general federal tax law.

This entails an examination of pre-1980 Act judicial tax principles regarding the tax treatment accorded the discharged debtor. Following are detailed chapters on the impact of the 1980 Act, including, particular applications to individuals and corporations, tax aspects of various business transactions, as well as miscellaneous tax questions which confront the attorney for the insolvent. *Bankruptcy* also devotes time to the procedural and jurisdictional import of the 1978 and 1980 Acts in addition to reporting obligations and the priority of federal tax liens.

The value of *Bankruptcy* to the attorney lies in its format and organization. It is expansive in its coverage and smartly designed for practical reference. *Bankruptcy* further provides a copy of the Bankruptcy Tax Act of 1980, a table of relevant cases and planned supplements.

TAX STRATEGIES FOR SEPARATION AND DIVORCE. By William J. Brown. Shepard's/McGraw-Hill: Colorado Springs, Colorado. 1984. No price given. Another in the "Tax and Estate Planning Series," *Divorce* again provides the lawyer with a focused work for initial reference. For the client amidst divorce or separation, this book is a guide that confronts one of the many issues raised in such proceedings: tax consequences.

The book sets forth the many taxable events which may exist in a marital breakup. *Divorce* covers tax treatment for alimony payments to ex-spouses, for example, differences between periodic, lump sum payments or alimony trusts. It also includes tax treatment given to property transfers, settlements and attorney's fees as well as the relationship of estate and gift tax laws to the dissolution of a marriage.

The true value of *Divorce* to the counselor lies in its use before a legal breakup of the marriage. This book thus enables the attorney to ascertain the most favorable tax treatment for his particular client, prior to settlement. *Divorce* is practice-oriented, and includes an appendix providing exemplar federal tax forms, a copy of the Domestic Relations Tax Reform

Act of 1984, the House Committee Report on the Tax Act of 1984, and the Tax Reform Bill of 1984. The family, tax, or general practitioner will find *Divorce* a worthy addition to the library. Supplements are planned.

EMPLOYMENT DISCRIMINATION LAW. By Barbara Lindemann Schlei and Paul Grossman. The Bureau of National Affairs, Inc.: Washington, D.C. 1983. Pp. 1661. No price given. *Employment* is a massive treatise presented by the American Bar Association's Section of Labor and Employment Law. Exhaustive in its scope, this book is equally broad in its appeal to the student and practicing attorney.

For the student, *Employment* provides a historical and scholarly view of the development of the law in the labor and employment arenas. *Employment* presents a complete examination of the many categories of discrimination which exist as well as the judicial treatment of each, especially the posture of the United States Supreme Court. This book is likewise an excellent reference for the researcher or law clerk in search of a coherent "big picture."

Similarly, *Employment* offers the practitioner a practical tool for the several issues presented by a possible employment discrimination client. This book provides the attorney a single source for determination of the general rights and resources available. To wit, there are chapters devoted to unions and employment agencies, legislative sources of protection, procedure and litigation of employment discrimination cases.

This book's attributes and value can not be overstated. For the student and scholar, *Employment* is a competent and well researched statement on employment discrimination law. For the attorney, it is a cogent reference for purposes of counseling and litigating an employment discrimination dispute.

MANUAL OF FOREIGN INVESTMENT IN THE UNITED STATES. Edited by: Eugene Marans, Peter C. Williams, Joseph P. Griffin and Joseph E. Pattison. Shepard's/McGraw-Hill: Colorado Springs, Colorado. 1984. Pp. 630. No price given. *Manual* is an update of a highly popular reference work on foreign investment published in 1980 by the Unified District of Columbia Bar. To deal with the complex questions presented by a foreign investor, this book is designed for initial consultation.

Manual is a compilation of articles, written by authors with interest and knowledge, regarding investment from abroad into American ventures. While a collection of articles, the book is cogently organized into two main sections.

The first part is devoted to the general legal requirements and considerations which face the foreign investor. Specifically, there are pieces describing restrictions and limitations on foreign investment presented by the

Constitution, treaties and antitrust laws. Also discussed are tax, security and state regulations as well as various reporting and visa requirements.

The second section of *Manual* covers restrictive treatment given foreign investment in particular industries. Thus, one learns of those limits facing the foreigner seeking to invest in United States banking, maritime and communication businesses as well as real property. In sum, this book presents competent coverage of the many issues which are presented when the foreign investor seeks to capitalize a United States concern.

MARRIAGE AND FAMILY LAW AGREEMENTS. By Samuel Green and John V. Long. Shepard's/McGraw-Hill: Colorado Springs, Colorado. 1984. Pp. 476. No price given. Family law is one of the dynamic and ever-changing areas of the law. The many issues raised in a domestic dispute are subject to unstable and often complex legal consequences. *Agreements'* goal is to provide the general or family practitioner with a reference to confront these several issues.

The method chosen by the authors is to provide a comprehensive book which discusses the historical background of family law and traditional policy justifications for developments in this area of the law. It also covers the treatment being accorded family law matters by federal and state legislation, as well as the respective courts.

Agreements, in providing a handy tool for reference, does not limit itself to the status of family law in what can be described as trend-setting states. Its treatment is much broader, setting forth the stance of all of the states in family law matters. Thus, this book has value to every family practitioner as it provides a comprehensive discussion for his own as well as other jurisdictions.

