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THE PRICE OF DEPENDENCY: CIVIL LIBERTIES IN THE WELFARE STATE. By Robert M. O'Neil. New York: E.P. Dutton & Co., Inc., 1970. Pp. 351. \$8.95.

Today most Americans receive some form of government largesse at some point in their lives. Yet many of the constitutional rights and liberties which usually protect citizens in their dealings with the government are notably lacking when the decisions are made to grant or withhold these benefits. In this well-written work, the author examines the American welfare state and presents examples of the restrictions and inequities that citizens experience as conditions, often arbitrary, are placed upon their rights to share in the public weal. Treated specially are the problems which have arisen with regard to public employees, students of tax-supported universities, public housing, and of course, public welfare. In addition to discussing the role of the courts in eliminating the conflict between conditioned benefits and individual rights, the author offers his own positive and practical suggestions for changes in many of these fields.

STUDIES IN SUBSTANTIVE TAX REFORM. Edited by Arthur Willis. Chicago: American Bar Foundation and Southern Methodist University, 1969. Pp. 198 \$5.00.

For over half a century Americans have watched the income tax become the major revenue producing device of the United States Government. Today most informed people would agree that our present tax law is unsatisfactory. Its unequal application, high rates, and complexity are but a few of the most common objections. This report is an outgrowth of a project undertaken to demonstrate the feasibility of employing the computer as a research tool in the field of income tax reform. The purposes of the study were to demonstrate the economic data concerning specific proposed changes that can be developed with the computer and to provide quantitative perspectives on the significance of tax law changes. As such, this is not a definitive report that recommends specific reforms in the tax laws. Nevertheless, the data presented should interest students of public finance and those interested in developing a methodology with which to launch reform efforts.

CUSTER DIED FOR YOUR SINS: AN INDIAN MANIFESTO. By Vine Deloria, Jr. New York: The MacMillan Company, 1969. Pp. 279. \$5.95.

Indian—non-Indian relations in the United States have become a subject of increasing interest in recent years. The author of this book combines his sound knowledge of Indian-federal government relations with a lively style and considerable punch to provide some fascinating insights into the problems confronting the American Indian. Although he writes with the committment of a militant, Mr. Deloria shows an acute awareness of the complexities involved in defining a better status for the American Indian. His militancy is punctuated with an enviable sense of humor as evidenced in his chapters on "Indian Humor" and "Anthropologists and Other Friends." He also proposes some solutions to the problems involved, but perhaps more important is his knowledgeable and sometimes blunt articulation of the problems as viewed by an Indian. The book is a must for those interested in the current status of Indians in this country, and especially for those who desire to understand the effect of non-Indian laws and institutions on Indian life.

ANTITRUST DILEMMA: WHY CONGRESS SHOULD MODERNIZE THE ANTITRUST LAWS. By Joseph W. Burns. Brooklyn: Central Book Company, Inc., 1969. Pp. 251. \$12.50.

Although there is no body of law that affects the American economy more than the antitrust laws, it has been over half a century since any comprehensive revision of these laws has occurred. The author presents a persuasive case for congressional reappraisal of the antitrust laws in light of today's economic and social realities. The irrationality of the criminal approach of the Sherman Act, the unfairness in administration of the laws, and the frustration of businessmen and their attorneys in attempting to ascertain the exact nature of the law are explained as other reasons for advocating reform. In this sense, the book is written not only to apprise businessman and lawyer of the problems inherent in trying to obey conflicting laws, but also to encourage them to urge congressional clarification and revision of the laws. While it is not intended to serve as a legal encyclopedia nor a primer on illegal business practices, this well-written work does establish that there is much

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confusion, conflict, and uncertainty in the present laws, and that congressional action is needed to prevent the Supreme Court from determining the economic and social policy of the country through judicial interpretation.

BASIC INCOME TAX PLANNING FOR FIDUCIARIES. By David B. Newman. New York: Practising Law Institute, 1969. Pp. 144. \$12.00

As most attorneys are aware, an important aspect of effective estate planning lies in the area of income tax savings. Accordingly, the author, a practicing attorney, devotes most of this book to the various methods which fiduciaries can utilize to save estates from paying unnecessary income taxes. Written in a manner which facilitates comprehension for the attorney unfamiliar with estate planning, this work treats all aspects of the fiduciary's function in handling the tax problems of the trust, including the filing of forms, the proper allocation of income and expenses, deductibility of administrative expenses, distribution and termination of estates and trusts and a description of the various rules applicable to various types of trusts. In addition, the various problems of the 65 Day Rule and the Five Year Throwback Rule are discussed. Practitioners who find that they must discuss these problems in terms comprehensible by laymen may find this book a useful guide.

SEARCH AND SEIZURE. By Edward C. Fisher. Evanston, Illinois: The Traffic Institute, Northwestern University, 1970. Pp. 339. \$15.00

A basic understanding of criminal law and criminal procedure has now become a prescribed requirement in the training programs of most law enforcement agencies. Judge Fisher's exhaustive treatment of the law of search and seizure is in part a response to the need for a logical and concise statement of the principles of law in the area. In addition to its value as a quick reference guide, the book's timeliness, as evidenced by its discussion of *Spinelli v. United States* and *Chimel v. California*, marks it as an excellent teaching tool for current problems involved in law enforcement techniques. Not only law enforcement officers, but judges, prosecutors, and other attorneys should find this book to be a helpful starting point for research in the practical problems involved in search and seizure.

EXPLANATION OF TAX REFORM ACT OF 1969. By the CCH Editorial Staff. Chicago: Commerce Clearing House, Inc., 1970. Pp. 264 \$4.50

The 1969 Tax Reform Act represents the biggest change in tax law since 1913 even though it may not represent much of a reform. In any event, there is no doubt that the Act will affect the returns of individual taxpayers, most corporations, financial institutions, real estate interests, oil and mineral interests, and every business which once enjoyed an investment credit. In plain English, with clear-cut examples, CCH offers its expert guidance in interpreting and applying this new Act. The discussion of each new section is preceded by a short paragraph explaining how the new section will relate to existing law. Also included are tax tables showing surcharge and individuals' tax rates plus a convenient listing of effective dates and references to controlling congressional committee reports.

MAJOR LABOR-LAW PRINCIPLES ESTABLISHED BY THE NLRB AND THE COURTS (December 1964-April 1970). Compiled by the Editorial Staff of *Labor Relations Reporter*. Washington, D.C.: The Bureau of National Affairs, Inc., 1970. Pp. 111. \$10.00.

The editors of the *Labor Relations Reporter* have produced a valuable, easy-to-use restatement of the major labor law principles developed by the courts and the NLRB in the past six years. Topically organized, the book examines the issues and holding of each major decision. In addition, each case is accompanied by an editor's comment which briefly analyzes the implications of the decision. The areas of labor law treated for discussion include cases involving antitrust law, arbitration enforcement, equal employment opportunity, Railway Labor Act, representation, and unfair labor practices. This compact volume should prove to be a useful asset to both attorneys and students.

ANSON'S LAW OF CONTRACT. Edited by A. G. Guest. London: Oxford University Press, 1969 (23rd edition). Pp. 655. \$10.50.

For ninety years, Sir William Anson's work on the English law of contracts has proven to be a clear and comprehensive statement of the law for students. This new edition represents the editor's efforts to

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modify this classic work in order to reflect the rapid development in the English law of contract since the publication of the previous edition in 1964. The chapter relating to misrepresentation has been extensively rewritten to accommodate alterations made by the passage of the Misrepresentation Act in 1967. Various decisions of the House of Lords have necessitated changes in the chapters dealing with the terms of a contract, illegality, privity of contract and remedies for breach. New material on the law of agency has also been included.

FRANCHISING: THE INVESTORS COMPLETE HANDBOOK. By Robert M. Dias and Stanley I. Gurnick. New York: Hastings House, 1969. Pp. 123. \$6.00.

Franchising may truly be the last frontier open to those who desire to obtain a foothold in the American dream of the individual capitalist. The popularity of the franchising concept has fostered its tremendous growth and correspondingly produced some serious problems. The authors, intending to meet the specific needs of the potential franchise investor and his advisors, present a lucid and concise analysis of the many factors which affect not only the initial decision to franchise, but also the complex and hidden aspects of practical operations. Instead of painting an entirely favorable picture of the franchise field, the authors endeavor to warn potential franchisees of the frauds and deceptive practices that usually accompany the growth of a lucrative industry. While not intended to serve as an aid to attorneys engaged in a commercial practice, the portions of this book dealing with governmental action in the field may be of some interest.