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Estate Planning and Estate Tax Savings, by Edward N. Polisher (1948) and *Estate Planner's Handbook*, by Mayo Adams Shattuck (1948)

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ESTATE PLANNING AND ESTATE TAX SAVING, Vols. 1 and 2, by Edward N. Polisher. George T. Bisel Co. 1948. Pp. 923.

ESTATE PLANNER'S HANDBOOK, by Mayo Adams Shattuck. Boston. Little, Brown and Co. 1948. Pp. 575.

Increasing interest in the subject of estate planning continues to mount both in the periodical literature and textbook material devoted to the subject. Clients are increasingly concerned with the problem of providing the most beneficial *inter vivos* and testamentary or quasi testamentary transfer and transmission of property to a beneficiary that can be had consistent with avoidable estate shrinkage.

There has been much periodical and bulletin material published in the field for the use of laymen. Bank trust departments, investment men, fiduciaries, insurance agents, and accountants have each sponsored interest in the subject. In 1942 Rene Wormser, a New York attorney, undertook a more ambitious task for the benefit of laymen, by his publication of a volume entitled *Personal Estate Planning in a Changing World*. Against a background of New York law he made many useful suggestions of a practical character. Technical textbook material, both bound and looseleaf, dealing with the subject of state and federal taxes, exist in adequate quantity, but the need for adequate technical material, making suggestions in the field of estate planning against a background of local substantive and local and federal tax law, has been a need for some time. The need is being increasingly met for those who seek to qualify themselves technically in the subject of estate planning, particularly by lectures at institutes and symposia devoted to various aspects of the subject. The American Bar Association Section of Taxation has interested itself in the subject. Prior to the Tax Reduction Act of 1948, it published a monograph on estate planning. Since the enactment of the Act, it has published a pamphlet entitled *Marital Deductions, Split Income, and the Revenue Act of 1948*.

The volumes under review are written primarily for attorneys dealing in the subject of estate planning. Mr. Polisher's emphasis is on the tax consequences of estate planning, accompanied, however, with numerous practical suggestions on the merits of various substantive provisions in the estate plan, looking to the minimization of tax liabilities. He discusses in readable detail the provisions of the federal estate and gift tax law (with incidental reference to income tax liability) as it affects both common law and community property. However, his discussion of community property in relation to federal taxes is rather brief. Mr. Shattuck's discussion is in part at least on a somewhat more elementary plane. He places principal emphasis upon the substantive provisions of the estate plan principally against a background of Massachusetts law, and assigns the tax consequences of estate planning (which he does discuss, however) to a secondary role. Community property problems in the field are not discussed. Mr. Shattuck rightly emphasizes the important place of the revocable trust in estate planning despite the fact that tax liabilities are generally not reduced by its use. He also devotes a very useful chapter to the estate plan in relation to conflict of laws.

Each work contains appendices of useful material. Mr. Polisher's volumes contain outlines of estate, inheritance, and gift tax laws of the states, territories, and possessions of the United States. Mr. Shattuck's volume contains useful technical material on powers of appointment, perpetuities, the Clifford regulations dealing with the income tax liability of trustors on trust income, and practical suggestions in the drafting of wills.

Both of the works under review were apparently prepared before the enactment of the Tax Reduction Act of 1948, effective April 2, 1948. The changes in estate planning

required by that Act had therefore not been worked into the general text of the works involved. However, each author devotes a separate chapter to an analysis of that Act in relation to the subject of estate planning.

Neither work is written in the highly technical fashion commonly found in law review material nor illustrated, for example, by the United States Treasury Department's publication entitled *Federal Estate and Gift Taxes—A Proposal for Integration and for Correlation with the Income Tax*. Mr. Shattuck's volume attempts no particular study of possible reform taxwise or substantive. Mr. Polisher, however, devotes a chapter to federal tax reform including a discussion of the above mentioned Treasury Department's proposal. Although in a way each volume retains the advantages of textbook presentation, they are especially helpful to the practitioner because they approach the subject of tax law not merely from the standpoint of exposition, but also from the standpoint of intelligent use.

Their usefulness would be increased, however, if specimen estate plans could be summarized in light of tax consequences together with specimen forms annotated to the discussions contained in the particular work involved. Even as written, however, the volumes under review make a useful addition to a working law library on estate planning, particularly the volumes of Mr. Polisher.

CHARLES HOROWITZ

GOVERNMENT AND THE ARTS OF OBEDIENCE, by William W Hollister. New York: King's Crown Press. 1948. Pp. 139.

The size of this little volume belies not only its weightiness but also its scope. The author succinctly analyzes government in terms of the response by the governed. What is achieved in brevity is somewhat lost in clarity; what amounts to an extended essay embraces not a little that requires interlineation by the reader. To those not easily frightened, however, there is much that is rewarding in Mr. Hollister's work.

In the expanding period of a culture, the role of a serious student of government is that of exploring the potentialities of a new system in the light of generally accepted political and ethical goals. In our own period, when political faiths are in the process of dissolution under the attack of late-cultural ideologies, the tasks of governmental research are primarily salvage and adaptation. At such a time the methods of comparative law and the re-evaluation of fundamentals come into prominence. An intelligent inquiry must begin with an analysis of the various methods of governing, and like Montesquieu, Mr. Hollister is searching for the bases of political control by analyzing popular reactions.

The author assumes that all government consists of the application of power on the governed. This power can be maintained by coercion—*domination*, by the necessity of social solidarity—*command*, by emotional attachment between the individual in power and his followers—*leadership*, by the continuous implementation of a recognized social purpose—*administration*, or by responsiveness to the opinions of conflicting social interests—*representation*. These forms of control are all found in any system of government, but in any given situation they are not all equally applicable. For example, The situations in which representation is particularly appropriate are those in which there is time for group deliberation and in which there are no serious social conflicts which turn discussion into verbal intimidation, or make group opinions factional. Situations in which action is absolutely essential are not suited to this form of control, for there too many opportunities for rejecting action.

These forms of control comprise a spectrum running from government by *coercion* to government by *convention* (that is, government that is taken for granted). Thus *domination* is the erection into a social system of submission secured by force or, more