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III.

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## BOOK REVIEW

### **International Estate Planning.**

**By William H. Newton, III.\***

**New York: Shepard's/McGraw-Hill Book Co., 1981.**

**Not consecutively paginated.**

The continued growth of transnational contracts has brought to the fore a subject usually ignored by legal counsel—international estate planning. Internationally and domestically, the objective of the estate planner is to protect the wealth of the present owner and to safeguard the interests of the ultimate beneficiaries, but in the international sphere that goal is infinitely more difficult to reach. The reason is found in the need to take into account esoteric factors normally outside the domestic legal stream. Few will deny that factors such as foreign laws, conflict of laws, and tax treaties further complicate an already intricate topic. The tendency of the practitioner is to ignore or gloss over the subject. He does so, of course, at his or his client's peril. Accordingly, any publication which lifts the veil on the complex subject of international estate planning is a welcome addition to our legal literature; such a publication is William H. Newton, III's *INTERNATIONAL ESTATE PLANNING*.

By reason of a happy blend of governmental, academic and professional experience, Mr. Newton is well qualified for the task he has undertaken. He has produced a highly valuable book to guide those involved in the protection of foreign investments, either in the form of United States assets purchased by non-domiciliaries, or of foreign situs assets purchased by United States citizens or domiciliaries abroad.

Mr. Newton begins his comprehensive treatment of estate planning in the international area by defining an international estate, as, "one in which the decedent's property touches more than one jurisdiction." The international estate plan is "the arrangement for disposing of property in an international estate." These basic definitions set the stage for the remainder of the first chapter, which is devoted to the

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planning and jurisdiction of international estates. The author lucidly introduces estate planning issues such as conflict of laws, taxation, transfer of assets, and probate and administration. The introductory chapter ends with the subject of jurisdiction, particularly its international bases and the exercise thereof.

The remaining ten chapters cover in depth the subjects introduced in Chapter 1, and it is in these chapters that the practitioner will find the answers to the manifold issues relating to conflict of laws in international estate planning (Chapter 2), to taxation in federal taxation of U.S. citizens, residents and domiciliaries in foreign jurisdictions (Chapter 3), and tax treaties (Chapter 5). Subsequent chapters cover the application of various estate planning devices, such as trusts (Chapter 6), generation-skipping transfers (Chapter 7), partnerships (Chapter 8), and corporations (Chapter 9). The international transfers of foreign situs property (Chapter 10), and probate and administration (Chapter 11) complete the substantive part of the publication.

Mr. Newton's scholarly work also includes a comprehensive index; a number of tables setting forth the citations to pertinent cases, IRC sections, Treasury Regulations and Revenue Rulings and Procedures; and two Appendices. This section of the book is, of course, keyed to the many and useful footnotes found in every chapter of the author's work.

Mr. Newton's teaching experience is evident in his frequent use of relevant factors, issues and examples to illustrate the legal principle he presents. These explanatory devices are particularly appropriate given the complex nature of the subject matter. The author's frequent concise explanations of relevant civil law concepts and legal principles are helpful to the common law lawyer. Another positive feature is an unusual absence of repetition in related chapters. This potential pitfall was avoided despite the rather expansive and complex nature of the subject matter and the natural overlapping of certain areas, for example, tax and conflict of laws principles.

The loose-leaf format of the book is especially suitable for a subject in which changes are bound to occur with increasing frequency. The soundness of this type of format is demonstrated by the ease with which the author plans to incorporate changes to Chapter 4 on federal taxation of nonresidents and non-domiciliaries. These changes are called for by the passage of the Foreign Investment in Real Property Tax Act, 1980, and the Economic Recovery Tax Act, 1981, and the author expects prompt issuance of changes. Annual

supplementation promised by the publisher, is an additional benefit of this volume which forms part of the publisher's Tax and Estate Planning Series.

Mr. Newton has made a positive contribution to our legal literature through his *INTERNATIONAL ESTATE PLANNING*. His timely and scholarly work should be welcomed by the legal profession, particularly those whose advice is being increasingly sought with reference to international estates.

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