

Preparation and Construction of Wills

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Thomas Andrew Byrne, *Preparation and Construction of Wills*, 11 Marq. L. Rev. 63 (1926).

Available at: <http://scholarship.law.marquette.edu/mulr/vol11/iss1/11>

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Preparation and Construction of Wills. By Clarence M. Lewis, of the New York Bar. Matthew Bender & Co., Albany, New York. 1926. 1115 pages.

To review this latest book of Mr. Lewis on the preparation and construction of wills is to praise it. The law student or practitioner who scans a copy of the book must, of necessity, come to the conclusion that he is examining a law book by a man who is not only thoroughly acquainted with the needs of the probate lawyer but who understands, as well, the desires of the ordinary practicing attorney to whom a probate case is just one of a multitude or scarcity of other cases of a different nature which come into his office.

The first striking feature of this book is its arrangement. One is in doubt just what to label the work. It is not a text-book on the law of wills; neither is it a case book like those in use in the better law schools of to-day; nor yet is it a form book, even of the modern annotated kind. It is really a happy combination of these three. In his preface the author states that the book is intended as a guide to the preparation and construction of wills. Lawyers and trust officers are to be the chief beneficiaries of the value of it. To further this intention the book is divided, not according to the usual divisions of the law of wills, but according to the usual provisions which are contained in a will. These clauses are arranged in the usual order in which they go into the will. Several approved forms of each are given, the intention being to cover several possible situations which the lawyer may have to meet. Thus there are forms for the preliminary statement, for the clause of revocation, provision against contest, appointment of executors, annuities, devise of real estate, provision for the upkeep of burial plots, and for all the clauses which ordinarily are contained in a well-made will.

Following each set of forms there is a series of briefed cases construing them and embracing the holdings of the English, Federal and State courts. The cases are abstracted in such a way as to give a good idea of the law regarding the clause in question. It is, perhaps, regrettable that the author has not seen fit to include more bare citations from the various jurisdictions. As it is, however, a good idea of the law is obtained. This understanding is aided greatly by the liberal use which has been made of articles from the leading legal periodicals. These articles are reprinted in full and furnish a fine text of many points.

Other features of the book are a schedule of information for the preparation of a will, a record and check sheet for the probate proceedings, several short forms for wills and the successfully probated wills of prominent men.

On the whole the book is a very practical and useful one. It contains both forms and substantive law and is not merely a compilation of forms collected without plan and supported by an overload of meaningless citations. It lacks the defects of those works which are exclusively formal or altogether substantive. In addition it has many virtues which are peculiarly its own, and it should prove to be a very valuable office manual.

THOMAS ANDREW BYRNE

The United States Board of Tax Appeals—Practice and Evidence. By Charles D. Hamel. Prentice-Hall, Inc., New York. 1926—pp. 255, indices pp. 222.

The United States Board of Tax Appeals is an innovation in federal tax practice and has created new procedure and problems in federal tax practice