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BOOKS RECEIVED

A PRACTICAL GUIDE TO U.S. TAXATION OF OVERSEAS AMERICANS. By Thomas E. Johnson. London: Raftwain Ltd., 1977. Pp. 311. \$25.00.

This comprehensive work on the federal income taxation of expatriate citizens provides information for those involved in tax planning and tax return problems of U.S. citizens located overseas. Prompted by the enactment of the Tax Reform Act of 1976, the book deals with such topics as income exclusion, foreign tax credits, and tax treaties. Although the introduction outlines possible upcoming changes in tax law, the guide should prove helpful to Americans living abroad and their advisors.

THE IMPACT OF INTERNATIONAL ORGANIZATIONS ON LEGAL AND INSTITUTIONAL CHANGES IN THE DEVELOPING COUNTRIES, New York: International Legal Center, 1977. Pp. 275.

This study focuses primarily on the impacts of the World Bank and the International Labor Organization on legal and institutional change in Colombia and Turkey. By analyzing international aid strategies and organizations and their contributions to "codes of conduct" for national governments, the work contributes to an increased understanding of the function and structure of international law.

U.S. CUSTOMS TARIFFS AND TRADE. By Eugene T. Rossides. Washington, D.C.: The Bureau of National Affairs, Inc., 1977. Pp. 826. \$45.00.

This book is a practical handbook for businessmen and attorneys concerned with the legal implications of importing goods into the United States. Hoping to ease the expansion of international trade, the author describes the federal government's policies, laws, and regulations on importation, and its administration—through the various agencies involved—of the numerous and often complex trade laws. In addition, useful appendices are included to aid readers. Anyone interested in United States commercial law regarding customs, tariffs, and trade, either at the policy level or at the day-to-day operational level, should find this work valuable.

