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Amy Hackney Blackwell

The ESSENTIAL ES

Amy Hackney Blackwell



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First Edition: 2008

Published by: Sphinx® Publishing, An imprint of Sourcebooks, Inc.®

Naperville Office P.O. Box 4410 Naperville, Illinois 60567-4410 (630) 961-3900 Fax: (620) 961-2168 www.sourcebooks.com www.SphinxLegal.com

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Library of Congress Cataloging-in-Publication Data Hackney Blackwell, Amy. The dictionary of essential legal terms / by Amy Hackney Blackwell. – 1st ed. p. cm. ISBN 978-1-57248-780-2 (pbk. : alk. paper) 1. Law–United States–Dictionaries. I. Title. KF156.H33 2008 349.7303–dc22

2008008866

Printed and bound in Canada. TR 10 9 8 7 6 5 4 3 2 1

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DEFINITIONS

- 1L. N. A first-year law student.
- 2L. N. A second-year law student.
- **3L.** N. A third-year law student.

401(k) plan. N. A retirement savings plan run by a company for its employees that allows employees to save or invest part of their salary tax-free and often includes contributions by the employer.

419 scam. N. A common scam named for a section of the Nigerian criminal code in which scammers persuade victims to send them large sums of money in order to receive promised large payoffs that never arrive.



ABA

ABA. ABBRV. American Bar Association.

abandon. v. To intentionally give up a right or property without any plan of reclaiming it in the future; to desert a spouse or child. N. *abandonment*.

abatable nuisance. N. A nuisance that can be reduced.

abate. v. To decrease, reduce, or diminish; to end, dismiss, or temporarily suspend a lawsuit. N. *abatement*. ADJ. *abatable*.

abatement of a legacy. N. A reduction in the amount of a legacy after the payment of debts owed by the person who granted the legacy.

abatement of taxes. N. A reduction in the amount owed by the taxee.

abdicate. v. To renounce a responsibility or position; generally used to describe the act of a sovereign giving up a throne or an official renouncing the privileges and duties of his or her office; also used to describe a government or official failing to fulfill responsibilities or duties. N. *abdication*.

abduct. v. (1) To take or carry away a person illegally by force or persuasion. (2) To take away or detain unlawfully a female, intending to force her into marriage, concubinage, or prostitution. (3) For a woman to entice a husband to abandon his wife for her. N. *abduction*. See also *kidnap*, *alienation of affections*.

abet. v. To help or encourage someone else to commit a crime.

abettor. N. A person who abets or instigates a crime; an abettor shares criminal intent with the person who in fact commits the crime. See also *aid and abet, accessory, accomplice.*

abeyance. N. A state of temporary disuse or suspension; an unsettled state; the condition of an estate in fee or freehold during a lapse in succession with no current titleholder or owner.

ab initio. ADJ. *(Latin)* From the beginning; used to describe contracts, marriages, deeds, etc., that are either valid or void from their inception.

ABM. ABBRV. Anti-ballistic missile.

abode. N. A home or place of residence; a domicile.

abolish. v. To end or do away with; generally used to describe formally ending an institution, system, or custom, such as slavery or a tax. N. *abolition*.

aboriginal. ADJ. Indigenous, native to a place from earliest times.

aboriginal title. N. The exclusive rights of American Indians to lands and waters they occupied before the United States claimed them.

abortion. N. The premature ending of a pregnancy; in legal context, generally refers to a deliberate termination, though the term can also apply to spontaneous natural expulsion of a fetus before it becomes viable. V. *abort*.

abortionist. N. Someone who performs abortions.

about. ADV. Approximately; near in time, degree, or quality.

abridge. v. To shorten or condense while retaining the sense of the original document. N. *abridgement*.

abrogate. v. To repeal, revoke, or end; particularly applies to laws, rights, orders, or formal agreements. N. *abrogation*.

abscond

abscond. v. To depart quickly and secretly in order to avoid arrest or a lawsuit, particularly after committing some crime such as theft; to leave the jurisdiction of local courts or to hide from them.

abstain. v. To refrain from doing something, such as voting. N. *abstention*.

abstention doctrine. N. A policy that allows federal courts to relinquish jurisdiction over a matter and allow a state court to decide a federal constitutional question or a matter of state law.

abstract. ADJ. Existing only in thought or theory and not in reality N. (1) A summary, abridgement, or condensation of a longer document. (2) That which is abstract or theoretical, often used in the phrase "in the abstract." V. (1) To summarize or abridge. (2) To remove something from something else, as in abstracting money from a bank. N. *abstraction*.

abstract of record. N. A short summary of the history of a case taken from the trial court record to show an appellate court what issues were considered at trial.

abstract of title. N. A short history of a piece of land tracing title through all conveyances, transfers, and liens or encumbrances; used to prove an owner's right to the property.

absurd. ADJ. Illogical, incongruous, and obviously untrue. N. *absurdity*.

abuse. v. To misuse; to wrong or mistreat a person or animal physically, mentally, or sexually. N. Improper use; corrupt acts; cruel treatment of another; violence or sexual assault toward another.

abuse, child. N. Cruel treatment of a child.

abuse of discretion. N. A decision or judgment made by a trial court that is inappropriate, inconsistent with the facts of the matter, and not according to precedent or established law.

abuse of process. N. Using the courts and legal process for some improper purpose, such as initiating a lawsuit for revenge or intimidation.

abut. v. To share a boundary; to touch; to adjoin.

accelerate. v. To go faster; to increase; to shorten the time in which a future event will occur, particularly used to discuss the vesting of property rights. N. *acceleration*.

accelerated cost recovery system. N. An accounting method that writes off the cost of a fixed asset over a period of time. See also *cash method*. ABBRV. ACRS.

acceleration clause. N. A clause in a contract or mortgage that causes the entire payment to become due if a specific event occurs; common in installment contracts, in which the entire debt becomes due if the buyer fails to make payments on time.

accept. v. To receive willingly; to agree voluntarily; implies the right to refuse.

acceptance. N. In contract law, voluntarily consenting to an offer, which then creates a binding contract.

acceptance, conditional. N. Agreeing to accept an offer if a certain condition is fulfilled.

acceptance, **implied**. N. An agreement that is implied from a person's words and deeds rather than from explicit acceptance of the offer.

access

access. N. An opportunity to do or use something; a means of approach or communication; an opportunity for sexual intercourse; a property owner's right to go to and from his or her land.

accession. N. (1) An addition; something added to an existing body of property; the right to ownership of one's property even after its form has been altered (e.g., if A cuts down B's tree and makes it into a chair, B can still claim ownership of the chair by accession). (2) The attainment of a rank or title, as in a monarch's accession to a throne. (3) Accepting or joining a treaty or association. V. *accede*.

accessory. N. (1) Something added to another object as a decoration or to make it more useful. (2) Someone who helps another person commit a crime.

accessory after the fact. N. A person who aids a felon, knowing that he or she has committed a felony and intending to help him or her escape punishment. See also *accomplice*, *aid and abet*, *conspiracy*.

accessory before the fact. N. Someone who encourages or helps another plan to commit a felony but who is not present during the commission of the crime.

accident. N. A chance occurrence or incident; an unforeseen and unintended event; often used to describe unfortunate occurrences, such as injury or mishap. ADJ. *accidental*.

accident, unavoidable. N. An accident that occurs despite the exercise of due care and common sense; an accident that could not have been prevented.

accommodate. v. To meet someone's wishes or demands; to adapt to; to do something as a favor, without consideration. N. *accommodation*.

accommodation loan. N. A loan given without any consideration or security out of friendship or the lender's desire to aid the borrower.

accommodation note. N. A note signed by an accommodation maker. Also called accommodation paper.

accommodation party (maker). N. A person who signs his or her name to a note or commercial paper to lend credit to another signer, the accommodated party, without consideration and thereby assuming liability for the debt; a cosigner or surety.

accomplice. N. Someone who knowingly and willingly helps another commit a crime. See also *aid and abet, accessory.*

accord. v. To give or grant; to agree. N. An agreement; a treaty; an agreement between two parties that settles a dispute and provides satisfaction to the wronged party.

accord and satisfaction. N. A means of ending a dispute by forming an agreement (the accord) that one party will pay the other some consideration (the satisfaction, often less than the amount originally agreed to) and that this will discharge any remaining obligation.

account. N. (1) A statement of financial events, debits, and credits. (2) A body of funds held by one institution or individual on behalf of another. (3) A description of an event.

 $\ensuremath{\mathsf{accountability}}$. N. Responsibility; the state of being answerable for something.

accountant. A person trained in accounting, bookkeeping, and taxes.

accountant, certified public. N. An accountant who has passed an official examination and fulfilled other requirements and has thus been licensed as an accountant by his or her state. ABBRV. *CPA*.

account for

account for. v. To provide a satisfactory explanation for something.

accounting. N. (1) A system of keeping financial records. (2) An action in equity to settle the finances of a partnership.

accounting method. N. The method used by a business to calculate its income and expenditures for tax purposes. See also *accrual method*, *cash method*.

account payable. N. Debts owed by a business.

account receivable. N. Money owed to a business.

accredit. v. To recognize officially or authorize; to attribute; to send someone to another place (often internationally) as an official envoy.

accrete. v. To grow or increase by accumulation.

accretion. N. (1) Growing or adding on to something; typically used to describe natural growth such as the accumulation of sediment at the mouth of a river. (2) Income to a trust that comes from some unusual source. (3) The right of heirs and legatees to claim the property of any other heir or legatee who refuses to accept it or dies before inheriting.

accrual method. N. An accounting method that records incurred expenses and income earned during a period even if all money has not been paid or received; businesses that maintain inventory must use this method.

accrue. v. (1) To accumulate or increase; to receive at regular intervals; to become due. (2) To come into existence as a cause of action. N. *accrual*.

accrued interest. N. Interest due on the principal.

accumulate. v. To gradually acquire or gather an increasing amount of something. N. *accumulation*.

accusatory. ADJ. Accusing someone of a crime.

accusatory body. N. A group such as a grand jury that hears evidence and decides that someone should be accused of a crime.

accusatory instrument. N. A document that sets forth an accusation.

accusatory stage. N. The stage of criminal procedure after the accused has been arrested and is being interrogated.

accuse. v. To charge someone with a crime; to institute legal proceedings against a suspected criminal. N. *accusation*.

accused. N. Someone charged with a crime.

ACLU. ABBRV. American Civil Liberties Union.

acknowledge. v. To admit or confirm; to accept responsibility. N. acknowledgement.

acquiesce. v. To accept without protest; to give implied consent by silence. N. *acquiescence*. See also *laches*.

acquiescence, estoppel by. N. Estoppel that arises if a party has the opportunity to object to something but gives implied consent by inaction.

acquire. v. To gain or obtain; to become the owner of something.

acquisition. N. The process of acquiring; something acquired.

acquit. v. To set free or release; to absolve of criminal liability. N. *acquittal*.

acre

acre. N. A unit of land with an area of 43,560 square feet (4,840 square yards).

ACRS. ABBRV. Accelerated Cost Recovery System.

act. v. To do something, usually voluntarily. N. (1) An action or deed. (2) A law or written ordinance passed by Congress or another legislative body; when done by Congress, this is called an act of Congress.

acting. ADJ. Temporarily performing the duties of a position or office without officially holding that position or office.

action. N. (*Latin*) (1) A proceeding or an action; the right to pursue a lawsuit. (2) A court proceeding; a lawsuit; a formal complaint brought by one party to prosecute another or demand rights within a court of law. See also *case*.

actionable. ADJ. Forming the legal basis of a cause of action.

action at equity. N. An action brought in a court of equity.

action at law. N. An action brought in a court of law.

actio non. N. (*Latin*) No action; a pleading of nonperformance; a nonsuit.

active. ADJ. Doing purposefully; currently in action; the opposite of passive.

active concealment. N. Intentional and purposeful concealment.

active duty. N. The state of serving full-time in the military; see *reserve*.

active negligence. N. Negligence that occurs through some positive act as opposed to passive inaction.

active participant. N. Someone who engages in some conduct that is part of the commission of a crime.

activism, judicial. N. The practice of making legal decisions based on beliefs about individual rights and attitudes rather than precedent and statute.

activist judge. N. A judge who uses his or her position on the bench to make decisions that reflect personal attitudes and beliefs instead of applying the letter of the law or following precedent.

act of God. N. Something that happens as a result of natural forces that cannot be controlled by humans, such as storms, earthquakes, or floods. Also called act of providence.

act of sale. N. An official document certifying that a sale has occurred, signed by the parties and verified by witnesses and a notary.

actor. N. A person who acts; one who performs an action.

actual. ADJ. Real; existing in fact.

actual damages. N. Damages awarded for real injuries as opposed to nominal or punitive damages.

actual residence. N. The place where someone actually lives, as opposed to a legal residence. See also *constructive*.

actual value. N. A value awarded in condemnation proceedings based on the price that a property would probably fetch from a willing buyer to a willing seller.

actuarial tables. N. Statistical tables that predict the likely ages that people will reach; used for such purposes as calculating the value of annuities or damages stemming from premature deaths; also called *life tables*.

actuary

actuary. N. Someone who uses statistics to calculate insurance rates. ADJ. *actuarial*.

actus reus. N. (Latin) The guilty act; a criminal action. See also mens rea.

ADA. ABBRV. Americans with Disabilities Act.

add. v. To join together; unite; attach.

ad damnum. N. (*Latin*) To the damage; the clause in a complaint in which a plaintiff specifies the damages he or she seeks.

addendum. N. Something that is added on; usually written material added to the end of a document.

addict. N. Someone who uses, does, or consumes something habitually and who is dependent on that substance or activity; usually applies to those who are dependent on drugs or alcohol and cannot control their consumption thereof.

addition. N. Something added to something else; a new structure added to an existing building.

additur. N. (*Latin*) A trial court's increase in the amount of damages awarded to a plaintiff by a jury; this can be done with the defendant's consent if the court rules that the jury's award is inadequate, and on the condition that the plaintiff's motion for a new trial will be denied.

ADEA. ABBRV. Age Discrimination in Employment Act.

adeem. v. To remove, revoke, or take away; to take away a legacy or future bequest in advance.

ademption. N. Revocation of a legacy by a testator before the testator's death, sometimes by giving the recipient the property

mentioned in the will before death, and sometimes by disposing of the property in such a way that it is impossible to carry out the will.

adequate. ADJ. Sufficient, satisfactory.

adequate care. N. Care appropriate to the risk in question.

adequate compensation. N. Under eminent domain, the market value of property when taken.

adequate remedy at law. N. A remedy that provides complete and appropriate relief.

adhesion. N. Joining; clinging to; sticking together; allegiance. V. adhere.

adhesion contract. N. A contract offered to one party by another on a take-it-or-leave-it basis, in which the offering party creates all the details of the contract and the receiving party has no opportunity to bargain or modify the contract. This is common with standard form contracts. Often there is doubt as to whether an adhesion contract is valid because one party has so little bargaining power. See also *unconscionable*.

ad hoc. ADJ. *(Latin)* For this; arranged for one particular purpose. ADV. *ad hoc*.

ad hominem. ADJ. (*Latin*) To the person; appealing to the emotions instead of to logic and reason. ADV. *ad hominem*.

ad infinitum. ADV. (Latin) To infinity; repeatedly; forever.

adjacent. ADJ. Next to; near; neighboring.

adjective law. N. Rules of procedure; the rules that administer substantive law.

adjoining. ADJ. Joined with; touching; in contact with.

adjourn

adjourn. v. To postpone; to suspend; to stop with the intent of resuming later.

adjudicate. v. To judge; to formally issue a final judgment in a court proceeding. Synonymous with adjudge. N. *adjudication*.

adjudge. v. To decide; to pass judgment; to sentence.

adjust. v. To alter; to make satisfactory; to remove discrepancies; to settle.

adjusted basis. N. Basis plus additions to capital minus depreciation.

adjusted gross income. N. Gross income minus expenses and capital loss deduction.

adjuster. N. A person who settles things, especially insurance matters; one who determines the amount of a claim against an insurer and then agrees on a settlement with the insured.

ad litem. ADJ. (*Latin*) For the lawsuit; for the purposes of the lawsuit being prosecuted.

ad litem, guardian. N. Someone appointed to act in a lawsuit on behalf of a child or incapacitated party.

administer. v. To manage; to run (a business or other operation); to make someone take an oath; to enforce a decree.

administration. N. The process of managing or running something; the people who manage something.

administrative agency. N. A governmental organization that implements a particular piece of legislation, such as workers' compensation or tax law. administrative law. N. The body of laws that governs administrative agencies.

administrative law judge. N. The officer who presides over administrative hearings. This officer is not a judge of law; he or she may administer oaths, hear testimony, make determinations of fact, and recommend or make decisions.

Administrative Procedure Act. N. A federal law that governs the proceedings of federal administrative agencies.

administrator. N. A person appointed by a court to handle the estate of someone who dies intestate, i.e., without a will. FEM. *administratrix*. See also *executor*.

admiralty and maritime jurisdiction. N. Jurisdiction over events happening on the seas, oceans, and navigable waters.

admiralty court. N. A court that hears disputes related to admiralty and maritime matters.

admissible. ADJ. Acceptable; valid; able to be admitted.

admissible evidence. N. Evidence that is proper to admit at trial because it is relevant to the matter at hand. See also *admit*, *evidence*.

admit. v. (1) To allow in; to accept as evidence (2) To acknowledge that something is true; to confess to a crime. N. *admission*.

adopt. v. (1) To make one's own; to accept; to choose. (2) To create a legal parent-child relationship between people unrelated by blood. N. *adoption*.

 $\ensuremath{\textit{adult.}}\xspace$ N. A fully grown person; one who has reached the age of majority.

adult entertainment

adult entertainment. N. Entertainment not suitable for children, typically erotic or sexual acts or movies; pornography.

adulterate. v. To corrupt; to mix into a pure or good substance something of poorer quality. N. *adulteration*.

adultery. N. Voluntary sexual congress between a married person and someone who is not his or her spouse. ADJ. **adulterous**.

ad valorem. ADJ. (*Latin*) According to the value; in proportion to value.

ad valorem tax. N. A tax assessed on the value of property.

advance. v. To move forward or make progress; to approach; to pay money or some other payment before it is due, as when an author receives an advance before a book is written. N. Money paid before it is due; money or other objects given on credit, with some future repayment anticipated.

advance directive. N. A document such as a living will or durable power of attorney that describes the kind of medical care a person wishes to receive if he or she becomes incapacitated.

advancement. N. A portion of an anticipated inheritance paid before the death of the testator (usually a parent to a child) that is then deducted from the recipient's share of the estate after the testator's death.

advance sheets. N. Recent judicial opinions published in pamphlet or loose-leaf form that are later compiled into bound volumes of regional reporters; hardbound collections of court opinions.

adventure. N. A hazardous and risky enterprise or activity; often used in marine insurance policies as a synonym for "peril."

adversary. N. Opponent; opposing counsel.

adversary proceeding. N. A hearing or trial with opposing parties, one seeking relief from the other, and that ends with one party receiving a favorable outcome at the expense of the other. See also *case*.

adverse. ADJ. Against; opposed; contrary; hostile.

adverse possession. N. A method of acquiring property without buying it; if a person uses land not belonging to him or her in a manner that is open (so that the owner knows about it or should know), but without permission of the owner, continuously, actually, and exclusively for a period of time prescribed by statute (usually a number of years), then a court will find that the person has earned title to the land.

advertise. v. To describe publicly in order to promote sales or solicit applications; to announce; to call to public attention.

advertisement. N. A public notice promoting a product or service or soliciting applications.

advertising. N. The practice of creating advertisements.

advice. N. Guidance; suggestions; recommendations intended to help someone; the opinions and recommendations given to clients by lawyers.

advise. v. To counsel; to recommend a course of action; to offer helpful suggestions. ADJ. *advisory*.

advisory opinion. N. An opinion rendered by a judge or court that indicates how the court would rule on a question without actually ruling on some adversary proceeding; an advisory opinion is only informative and is not binding.

advocacy. N. Pleading or arguing for a cause.

advocacy, trial

advocacy, trial. N. Arguing for a cause in court as part of a trial.

advocate. N. Someone who supports a cause or argues for something; someone who defends another; a legal counselor or representative. v. To argue in support or defense of; to recommend.

adware. N. A computer program that automatically displays advertisements on a computer, often bundled with another program that users buy for actual use. See also *bundling*.

aesthetic value. N. The value of something due to its beauty or artistic worth rather than its practical use.

affect. v. To have an effect on; to influence; to change.

affiant. N. Someone who makes and swears to an affidavit.

affidavit. N. A written statement of facts whose truth is confirmed by oath of the party making it, used as evidence in court.

affiliate. v. To associate with; to join officially. N. A person or organization allied with or officially joined to a larger body.

affiliation. N. The condition of being affiliated.

affinity. N. (1) A relationship; fondness or liking. (2) The degree of relationship between people who are related by marriage. See also *consanguinity*.

affirm. v. To confirm; state as fact; ratify; to declare that a previous judgment is correct.

affirmation. N. The act of confirming that something is true. It can be used as a substitute for an oath in the case of religious or ethical objections to swearing. **affirmative action.** N. Deliberate and positive efforts to help victims of discrimination by remedying effects of past discrimination and preventing future discrimination.

affirmative defense. N. In pleading, a response to a complaint that constitutes a defense and justification for the defendant's actions instead of attacking the truth of the plaintiff's allegations; affirmative defenses include self-defense, assumption of risk, estoppel, and insanity.

affirmative misconduct. N. A deliberate act done by someone who knows it is wrong; deliberately misrepresenting a fact or concealing a fact.

affirmative relief. N. Relief or compensation granted to a defendant in a lawsuit.

affix. v. To attach; fasten to something.

AFL-CIO. ABBRV. American Federation of Labor and Congress of Industrial Organizations.

aforesaid. ADJ. Said earlier; previously mentioned.

aforethought. ADJ. Premeditated; planned in advance.

a fortiori. ADJ. (*Latin*) With a stronger reason; used in argument to describe a proposition that must be true because it is a subcategory of something that is true. ADV. **a fortiori**.

after-acquired. ADJ. Acquired subsequent to a particular time or event.

after-acquired property. N. (1) Property a debtor acquires after concluding an agreement putting up other property as security for a loan. (2) Property acquired by a bankrupt after filing for bankruptcy.

after-acquired title

after-acquired title. N. A doctrine providing that if someone sells property he or she does not own but then acquires the title to it, the buyer receives the good title.

after the fact. ADJ. Subsequent to a particular event. See also accessory.

against. PREP. Opposed to; contrary.

against interest. ADJ. Describes a statement or admission that is disadvantageous to the person making it.

against the law. ADJ. Illegal; also describes a court decision made despite insufficient evidence or material issues.

against the (manifest) weight of the evidence. ADJ. Not supported by the evidence presented at trial, or based on false evidence; the evidence clearly leading to the opposite conclusion.

against the will. ADJ. Describes the state of mind of a victim of robbery or rape.

age discrimination. N. Unfair treatment in the workplace and in hiring based on age; prohibited by the federal Age Discrimination in Employment Act of 1967.

Age Discrimination in Employment Act. N. A federal law that prohibits discrimination against people on the basis of age. ABBRV. *ADEA*.

agency. N. (1) A relationship in which one person, the agent, is authorized to act on behalf of the other, the principal. (2) A department or group that performs a specific task for the government. (3) A business that provides a specific service, often arranging transactions between customers.

agent. N. A person authorized to act for another person, the principal, in specific or unlimited ways.

agent, **insurance**. N. Someone authorized to sell insurance policies on behalf of an insurance company.

agent, real estate. N. Someone authorized to sell or rent property on behalf of other people.

age of consent. N. (1) The age at which a person may marry without his or her parents' permission. (2) The age at which a person may consent to have sexual intercourse without causing his or her sexual partner to be guilty of an offense such as statutory rape or sexual assault.

age of majority. N. The age at which a person becomes a legal adult, responsible for his or her own actions, and able to enter into contracts and vote.

age of reason. N. The age at which a child is deemed responsible for his or her own actions, usually 7 years of age.

aggravate. v. To make worse. N. aggravation. See also simple.

aggravated assault. N. Assault made worse than simple assault by the addition of aggravating circumstances, such as extreme indifference to human life or the use of a deadly weapon.

aggravating circumstances. N. Circumstances that increase the severity of a crime or tort.

aggregate. N. The sum of several parts; the entire amount of something. V. To combine several elements into one whole, as when several causes of action are joined into a single lawsuit or several people are combined to form a group for a class action. N. *aggregation*.

aggrieved

aggrieved. ADJ. Feeling anger at some injury or unfair treatment.

aggrieved party. N. Someone who has been injured, suffered a loss, or whose rights or property are at risk.

aging of accounts. N. Arranging accounts in chronological order of days outstanding.

agrarian. ADJ. Having to do with land and agriculture.

agree. v. To concur; to consent; to settle.

agreement. N. A mutual understanding between two or more parties; a meeting of minds. It often leads to a contract.

aid and abet. v. To knowingly help someone commit a crime. See also accessory, accomplice.

air rights. N. Rights to use the air above land; air rights accompany land ownership of land, with some limitations, e.g., a landowner has the right to recover damages from airlines that interfere with his or her use of the land, but is not allowed to pollute the air.

aka. ABBRV. Also known as. See also alias.

alderman. N. A city or town official or legislator; a councilman.

aleatory. ADJ. Random, uncertain, depending on chance.

aleatory contract. N. A contract whose performance depends on some random event, such as an insurance contract.

alias. N. A fake or alternate identity. ADV. Used to indicate the use of a false name, e.g., "Samuel Clemens, alias Mark Twain."

alibi. N. A defense in which the defendant claims to have been someplace other than the scene of a crime when the crime was

committed and produces evidence to prove it, thus proving that it was physically impossible for him or her to have committed the crime in question.

alien. N. A foreigner; someone born in another country who has not become a citizen of his or her country of residence. ADJ. (1) Foreign. (2) Strange, unfamiliar. See also *resident alien*.

alienable. ADJ. Able to be transferred.

alienate. v. To transfer property from one person to another. N. *alienation*.

alienation of affections. N. The tort of maliciously interfering with a marriage, resulting in damage to the marital relationship.

alimony. N. An allowance ordered by the court that one spouse pays to the other after a divorce or separation for the support and maintenance of the recipient.

allege. v. To claim; to assert; to state in a pleading what one intends to prove at trial. N. *allegation*.

allen charge. N. A charge by the court to a deadlocked jury admonishing them to work together to reach a verdict, and especially encouraging the holders of a minority opinion to listen to the arguments of the majority and to let themselves be convinced if possible. This is prohibited in some states.

allocate. v. To distribute for a particular purpose; to assign; to allot. In taxation, to allot portions of income to different purposes. N. *allocation*. ADJ. *allocable*.

allocution. N. A speech by a trial judge to a criminal defendant asking the defendant if he or she would like to make a statement on his or her own behalf, or asking if the defendant has any legal

allot

reason why he or she should not be sentenced if the jury's verdict is to convict.

allot. v. To apportion; to distribute portions of something to several individuals; to allocate something to someone.

allotment. N. The amount of something allocated to someone; a portion or share.

allow. v. To permit; to acquiesce; to accept as true.

allowance. N. (1) The amount that is permitted. (2) A sum of money paid to someone regularly.

alluvion. N. Land formed by the accumulation of silt on the banks or at the mouth of a stream or river. See also *accrete*.

also known as. ADJ. See alias.

alter. v. To change or modify. N. alteration.

alteration, material. N. A change in the language of a contract that affects the rights defined by the contract.

alter ego. N. (*Latin*) Other self; an alternative personality. In corporate law, a doctrine that allows the court to find an individual responsible for acts done in the name of a corporation.

alternative dispute resolution. N. Methods for settling disputes without recourse to litigation, including arbitration, mediation, and conciliation.

alternative pleading. N. A form of pleading in which the pleader sets forth two or more different and possibly inconsistent versions of his or her claim or defense.

ambiguity. N. Uncertainty of meaning; doubt. ADJ. ambiguous.

ambulance chaser. N. A derogatory term for a lawyer who represents plaintiffs in personal injury cases.

amend. v. To fix; to improve; to modify or revise a document. N. *amendment*.

amends. N. Reparations; something done to make up for a wrong done to someone else.

American Bar Association. N. A national association of lawyers and law students. ABBRV. ABA.

American Civil Liberties Union. N. A national organization dedicated to protecting constitutionally guaranteed civil rights and liberties. ABBRV. ACLU.

American Digest System. n. A digest of U.S. cases arranged chronologically and by subject, serving as a guide to American case law.

American Federation of Labor and Congress of Industrial Organizations. N. U.S. trade union organization made up of over fifty national and international trade unions representing over ten million workers. ABBRV. AFL-CIO.

Americans with Disabilities Act. N. A federal statute prohibiting discrimination against disabled people in jobs, transportation, and services. ABBRV. *ADA*.

amicus curiae. N. (*Latin*) Friend of the court; someone who is not a party to a lawsuit but who has a strong interest in the subject matter of a case and petitions the court for permission to file a brief providing information on the matter to aid the court in rendering its decision; such a brief is called an amicus curiae brief or amicus brief.

amnesty

amnesty. N. An official pardon granted by a government to a group of people forgiving them for past crimes, usually political crimes such as treason or draft evasion.

amortize. v. To spread out the payment of a debt by periodically paying a portion of interest and capital; to pay off a debt such as a mortgage in installments; to write off the cost of an asset over time. N. *amortization*.

anarchist. N. A person who wishes to bring about a state of anarchy.

anarchy. N. A political system characterized by an absence of government and law-enforcement mechanisms and complete freedom for individuals; a state of lawlessness or disorder resulting from a lack of governing authority.

ancestor. N. A person from whom one is descended.

ancestry. N. A line of family descent.

ancient. ADJ. Old; having existed since the distant past.

ancient writings. N. In evidence law, old (twenty or thirty years old) documents kept in official custody, presumed to be genuine without express proof.

ancillary. ADJ. Supplementary; additional; supporting.

ancillary jurisdiction. N. Jurisdiction claimed by a federal district court to adjudicate matters raised as part of an existing controversy, even though the court would not ordinarily have jurisdiction over the matter. See also *supplemental jurisdiction*.

ancillary suit. N. A suit that grows out of an existing or prior suit in the same court.

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animo. ADJ. (Latin) Intentionally.
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animo, quo. ADJ. (Latin) With what intent.

animo testandi. ADJ. (Latin) Intending to make a will.

animus. N. (Latin) Will, intent.

animus donandi. N. (Latin) Intent to give.

annex. v. To add something to something else; to join; to unite. N. An addition to a building or document.

annexation. N. The act of adding or joining one thing to another.

annotate. v. To add notes to a text explaining it or commenting on it; often done to court cases and statutes. N. *annotation*. ADJ. *annotated*.

annual report. N. A yearly financial report prepared by a corporation for its stockholders, audited by an independent certified public accountant, and filed with the Securities and Exchange Commission on Form 10-K, including a balance sheet, income statement, and other information.

annuitant. N. One who receives an annuity.

annuity. N. A fixed sum paid to a person periodically for a set period of time, often for life.

annul. v. (1) To declare something invalid; to abolish; to make nonexistent. (2) To declare that a marriage was never legally valid and therefore never existed. N. *annulment*. See also *divorce*.

answer. N. (1) A response; a reaction. (2) A pleading submitted by a defendant in response to a plaintiff's complaint, containing denials of allegations, affirmative defenses, and counterclaims. V. To respond; to file an answer to a complaint with the court.

antenuptial

antenuptial. ADJ. Before marriage.

antenuptial agreement. N. An agreement entered into by prospective spouses before their marriage, to take effect upon marriage. It usually contains provisions about support and distribution of property in the event of divorce or separation. See also *prenuptial agreement*.

anti-ballistic missile. N. A defensive missile designed to meet and destroy a ballistic missile, i.e., a missile carrying some nuclear, chemical, biological, or other agent intended to inflict harm on its victims. ABBRV. ABM.

anticipate. v. (1) To do something before its proper time. (2) To expect, to predict. N. *anticipation*. ADJ. *anticipatory*.

anticipatory breach of contract. N. A breach of contract that occurs when one party announces before the time scheduled for performance that he or she will not perform according to the contract.

anticipatory offense. N. A crime whose purpose is to commit a crime, such as conspiracy.

Anticybersquatting Consumer Protection Act. N. A federal law enacted in 1999 that makes cybersquatting a wrongful act subject to civil liability.

anti-lapse statute. N. A law that provides for the heirs of a devisee to inherit the devisee's share of an inheritance if the devisee dies before the testator, instead of allowing the bequest to lapse as it would have under common law; e.g., if a mother dies before her father, her children can inherit her share of their grandfather's estate.

antitrust. ADJ. Intended to prevent monopolies and trusts and to promote competition in business. See also *Sherman Antitrust Act*, *Clayton Act*.

APEC. ABBRV. Asia-Pacific Economic Cooperation.

a posteriori. ADJ. (*Latin*) Relating to knowledge gained through recent observation or experience. See also *a priori*.

apparent. ADJ. Obvious; evident; true as far as one can see.

apparent authority. N. The authority an agent gains when a principal allows a third party to believe that the agent has such authority, whether or not it is part of the agent's actual authority.

apparent defect. N. A defect that can readily be seen on inspection.

appeal. v. To request a higher court to review a case that has been decided by a lower court and render a new decision, either a reversal or a new trial. N. *appeal*.

appeals court. N. A court that can hear appeals; also called a *court* of *appeals* or an *appellate court*.

appear. v. To come into court as a party to a lawsuit and submit to the court's jurisdiction. N. *appearance*.

appearance, **general.** N. An ordinary appearance in which the party is subject to the court's jurisdiction.

appearance, special. N. An appearance in which the party appears to attack the court's jurisdiction over him or her.

appellant. N. One who files an appeal.

appellate. ADJ. Having to do with appeals.

appellate court

appellate court. N. A court that reviews decisions made by lower courts or administrative agencies and does not hear new cases.

appellee. ADJ. The party against whom an appeal is filed; the party who prevailed at trial in the lower court. See also *respondent*.

application. N. A computer program; software that performs a particular task, such as a word processor, a spreadsheet, or a Web browser.

appoint. v. To select, choose, or designate; to assign someone a job.

appointee. N. One who has been appointed.

appointment. N. (1) The designation of a person to do a job. (2) A person appointed to a position. See also *power of appointment*.

apportion. v. (1) To divide something and assign or allocate portions of it to different parties. (2) To distribute legislative seats among the parties to be represented. N. *apportionment*.

appraise. v. To assess the value of something; to evaluate. N. appraisal.

appreciate. v. (1) To grow in value. (2) To understand; to realize fully the implications of something.

appreciation. N. The increase in an item's market value over a period of time; the difference between an item's cost basis and fair market value.

appropriate. v. (1) To take something for one's own; often used to describe theft. (2) To allocate money or other items for a particular purpose. N. *appropriation*.

appurtenance. N. Something attached or appended to something else.

appurtenant. ADJ. Belonging to and necessary to the full use of a larger property.

a priori. ADJ. (*Latin*) From theoretical deduction. See also a *posteriori*.

arbiter. N. A referee; someone appointed by a court to settle a dispute by the rules of law or equity. See also *arbitrator*.

arbitrage. N. A financial transaction in which securities or goods are simultaneously bought in one market and sold in another; price differences in the different markets produce a profit.

arbitrary. ADJ. At whim or at random instead of according to logic or rules; capricious.

arbitrary and capricious. ADJ. Describes a decision made according to whim and without regard to facts or law.

arbitration. N. A form of dispute resolution in which a neutral third party renders a decision after both parties speak for themselves at a hearing. See also *arbitrator*.

arbitration clause. N. A clause in a contract that requires disputes under the contract to be submitted to arbitration; such clauses are designed to avoid the litigation of disputes.

arbitrator. N. A neutral person appointed or chosen to settle a dispute by hearing arguments from both parties and then rendering a decision at his or her own discretion, not bound by rules of law or equity. See also *arbiter*.

archive

archive. N. A place where old records, articles, documents, or books are kept; a place on a website or computer where old articles are stored and can be accessed.

arg. ABBRV. Arguendo.

arguendo. ADV. (*Latin*) Arguing; for the sake of argument; hypothetically. ABBRV. *arg.*

argument. N. A set of reasons given in logical order intended to persuade hearers of a particular conclusion; a speech given by an attorney to the judge or jury in order to present a case and persuade the listeners to believe it.

ARM. ABBRV. Adjustable rate mortgage. See *mortgage*, *adjustable rate*.

arm's length. ADJ. Distant, not intimate; describes a good faith, fair market transaction by parties with relatively equal bargaining power, in which neither one forces the other to accept terms.

arraign. v. In criminal law, to bring a defendant into court, charge him or her with an offense, and allow him or her to plead.

arraignment. N. The first step in the criminal process, in which a defendant is called into court, charged with a crime, informed of his or her rights, and allowed to plead guilty, not guilty, or nolo contendere.

arrears. N. Overdue payments; money owed but not yet paid.

arrest. v. To use legal authority to deprive someone of liberty; in criminal law, to stop someone suspected of a crime and take him or her into custody. N. *arrest*.

arrest of judgment. N. A court's withholding of judgment in a case when there is some problem with the record that would make the judgment erroneous.

arrest record. N. The official record of times a person has been arrested.

arson. N. The crime of intentionally and maliciously setting property on fire.

article. N. One clause or paragraph of a legal document.

articles. N. A collection of several clauses or rules that comprise a statute, contract, or other legal document.

Articles of Confederation. N. The document that formalized the agreement between the original thirteen states of the Union. It was written in 1777, enacted in 1781, and replaced by the Constitution in 1789.

articles of impeachment. N. A document outlining reasons for removing a public official from office.

articles of incorporation. N. A document that creates a corporation; sometimes called articles of association.

artifice. N. A clever or cunning device, often used to commit fraud or some trickery.

asbestos. N. A silicate mineral that resists heat and can be woven into fire-resistant material.

asbestosis. N. A lung disease caused by inhaling asbestos particles.

Asia-Pacific Economic Cooperation. N. An international economic treaty organization of nations surrounding the Pacific Ocean. ABBRV. *APEC*.

as is

as is. ADJ. In the present condition; goods sold "as is" are delivered in the condition in which they were when the buyer inspected them before purchase.

asportation. N. Moving goods or a person from one place to another, as in larceny or kidnapping.

assault. v. To attack physically; to threaten or attempt to cause injury to someone else. When contact occurs as well, the offense is often called assault and battery. N. *assault*. See also *aggravate*, *battery*, *simple*.

assault weapon. N. A weapon used by soldiers in military operations; for the purpose of gun control laws, any automatic or semiautomatic weapon that meets certain criteria.

assembly. N. A group of people gathered together in the same place for the same purpose; the meeting together of a group of people for a common purpose.

assembly, right of. N. A constitutional right allowing citizens to gather for reasons connected with the government, including protests and political rallies.

assembly, unlawful. N. A gathering that results in undesirable behavior by the group, such as noise or obstruction of roads.

assent. v. To approve; to ratify; to agree. N. assent.

assess. v. To evaluate; to determine a value or price for something; to set a value on property for tax purposes. N. *assessment*.

assessor. N. One who assesses something.

asset. N. Something of value; real or personal property worth money.

assets, capital. N. All property held by a taxpayer.

asset, **intangible**. N. Assets that have no physical presence, such as trademarks or goodwill.

assign. v. (1) To transfer legal rights or property to someone else. (2) To select or designate. N. *assignment*.

assigned risk. N. In automobile insurance, a category of drivers that insurers would not choose to cover due to their poor driving records or other risk factors, but that the insurers are required by statute to insure.

assignee. N. A person who receives property from another.

assignment of error. N. A claim by an appellant that the trial judge made an error at trial.

assignment of income. N. Assigning income-generating property to someone else in an effort to avoid receiving the income and thus income taxes.

assignment of wages. N. Assigning the right to collect wages to a creditor of the wage-earner.

assignor. N. One who transfers property to another.

assigns. N. People who receive property from an assignor.

assize. N. A kind of court that formerly heard criminal and civil cases in England and Wales.

associate. v. To be connected with or work with someone. N. A colleague, often a subordinate one; in a law firm, associates are lawyers who are employees of the firm, as opposed to partners, who are owners.

association

association. N. A group of people joined together for a particular purpose; the act of joining together for a specific purpose.

assume. v. (1) To take on a responsibility or power; to receive. (2) To take on something deceitfully, such as a false name. (3) To suppose something to be the case without any proof. N. *assumption*.

assumpsit. N. (*Latin*) He promised; a promise to do or pay something made by one person to another.

assumption of risk. N. An affirmative defense stating that a plaintiff voluntarily risked injury by exposing him- or herself to a known danger.

assurance. N. A declaration of certainty; also a British term for insurance.

assure. v. To confirm; to make certain; to make someone else sure of something.

asylum. N. Refuge or shelter from danger; a safe place for the poor and unfortunate to find help.

asylum, political. N. Protection granted by a nation to someone who has fled his or her homeland for political reasons.

ATF. ABBRV. Bureau of Alcohol, Tobacco, Firearms and Explosives.

atrocity. N. An act of extreme cruelty, brutality, and wickedness. ADJ. *atrocious*.

attach. v. (1) To join or connect. (2) To seize a defendant's property before a judgment has been reached at trial as security for any judgment that the plaintiff might receive. N. *attachment*.

attainder. N. Under common law, the forfeiting of all civil and property rights after being convicted of treason or a felony. See also *bill of attainder*.

attempt. N. The act of trying to do something, usually unsuccessfully; in criminal law, an intentional effort to commit a crime that failed but could have succeeded. V. *attempt*.

attendant circumstances. N. The facts and circumstances surrounding an event.

attest. v. To declare something to be true; to sign a document as a witness. N. *attestation*.

attorney. N. A lawyer; more generally, an agent appointed to act for another person.

attorney at law. N. A lawyer admitted by a court to practice law in a particular jurisdiction, including drafting legal documents and representing clients in court.

attorney-client privilege. N. In evidence law, the right of attorneys and their clients to withhold information about confidential communications made in the course of their professional relationship.

attorney general. N. An attorney who serves as the head of the Department of Justice and chief legal adviser to the president and who represents the United States in legal matters; each state also has its own attorney general who performs the same functions at the state level.

attorney's fees. N. The fees charged by a lawyer for services rendered to clients. See also *contingent*.

attractive nuisance. N. A doctrine in tort law that a person who keeps something on his or her property that is likely both to attract

auction

children and be a danger to them (such as a swimming pool) is under a duty to protect the children from the dangers (as by fencing in the pool).

auction. N. A public sale of goods or property to the highest bidder. V. *auction*.

auctioneer. N. A person licensed to conduct auctions, usually employed by the seller to act as the seller's agent.

audit. N. A systematic review of an organization's or an individual's accounts. V. *audit*.

auditor. N. A person who conducts an audit.

authenticate. v. To prove that something is genuine or true; to certify; to give something legal authority so as to allow it to be admitted as evidence. N. *authentication*.

authorities. N. Sources used in composing a legal document, such as statutes, cases, restatements, and articles.

authorities, table of. N. A list of citations to all the legal sources used in a brief or other legal document.

authority. N. (1) Power; the right to tell others how to act or to make others obey; rights or powers delegated by one person or body to another. (2) An expert.

authorize. v. To approve; to give permission; to give someone legal authority. N. *authorization*.

authorized stock issue. N. The number of shares of stock a corporation is allowed to sell under its charter.

automatic weapon. N. A gun that will continue to fire bullets as long as the trigger is held down and it still contains ammunition; a machine gun.

autopsy. N. The dissection and physical examination of a dead body to determine the cause of death.

aver. v. To assert or state; to declare.

averment. N. In a pleading, a positive assertion of fact.

avoid. v. (1) To escape or evade. (2) To nullify; to make void; to cancel; to destroy. N. *avoidance*.

avow. v. To acknowledge openly. N. avowal.

avulsion. N. The sudden removal of a large piece of land from one property and its deposit onto another, as when a river changes its course abruptly. See also *accretion*.

award. v. To grant something; to give something as a prize or compensation. N. Money or another object given as a grant or compensation; also the decision rendered by a nonjudicial decider such as an arbitrator.



back

back. v. (1) To support or be in favor of. (2) To support financially. (3) To endorse or countersign. ADJ. From the past; to the rear of.

background check. N. An investigation performed on a person's history and background that can include criminal records, bank-ruptcies, liens, civil court judgments, previous and current addresses, property ownership, and other information.

back pay. N. The difference between the wages received for a period of work and retroactive higher wages granted by a court.

back wages. N. Wages earned in the past but not yet paid.

bad check. N. A check written on a closed account or on an account with insufficient funds to pay it or on a closed account. See also *check kiting*.

bad debt. N. An uncollectible debt; a debt owed by an insolvent debtor.

bad debt reserve. N. An account used to estimate debts that ultimately will not be paid and will thus eventually be deducted for tax purposes.

bad faith. N. Deceit; intent to defraud; dishonesty in dealing with someone.

badges of fraud. N. A fact or circumstance that makes it appear as if a person intends to defraud someone else in a transaction and justifies an inference of fraud; examples include transferring funds in anticipation of a lawsuit, transferring all of a debtor's property to someone else, a confidential relationship between the parties, and fake consideration.

bad title. N. A title that does not convey any property to a purchaser.

bail. N. Money or other security given temporarily to the court to allow a prisoner to be released before trial and to ensure that he or she will return for trial; if the prisoner does not return for trial, he or she forfeits the bail. v. To furnish money or property to get someone released from prison.

bail bond. N. A contract between a prisoner, the state, and a third party known as a bail bondsman, in which the bail bondsman agrees to furnish bail for the prisoner in return for a fee and takes the risk that the prisoner will not return for trial. See also *bond*, *bondsman*.

bailee. N. A person who holds goods or property for someone else for a specific purpose, such as a mechanic keeping a car for repairs.

bailiff. N. (1) A court officer who keeps order and looks after jurors and prisoners. (2) An agent or steward who is responsible for property or goods.

bailiwick. N. A bailiff's jurisdiction.

bailment. N. The delivery of goods to a bailee to be held in trust for a specific purpose, such as repairs, often formalized with a contract.

bailment for hire. N. A bailment in which the owner of the goods agrees to compensate the bailee.

bailor. N. One who delivers personal property or goods to a bailee. See also *bailment*.

bailout. N. Financial assistance to an ailing business to save it from failure. v. *bail out*.

bait and switch. N. A kind of deceptive advertising in which a merchant advertises a low-priced product to lure customers and

balance

then disparages that product or fails to have it in stock in order to persuade them to buy a more expensive item; generally prohibited by statute.

balance. v. (1) To compare the difference between debits and credits in an account. (2) To compare the value of one thing with another. (3) To distribute weights or values to create harmony or equality. N. *balance*.

balance sheet. N. A financial statement that includes debits, credits, assets, and liabilities.

balancing test. N. A test used by courts to weigh the rights of an individual against the rights of the state; common in cases involving freedom of speech or equal protection.

balloon mortgage. N. A mortgage in which the buyer makes regular payments at intervals and then must pay the rest of the balance at the end of the mortgage period.

balloon note. N. A promissory note in which the interest is paid in periodic installments and then the remainder of the principal is paid in one lump sum at the end of the term.

balloon payment. N. The large payment due at the end of the term of a balloon note.

ballot. N. (1) A piece of paper or other object used by a voter to cast a vote in an election. (2) The list of candidates or issues being voted on.

ballot, secret. N. A kind of voting in which a voter's choices cannot be identified as coming from him or her.

ballot box. N. A sealed box in which voters deposit ballots.

banc. N. (*French*) Bench; the place where a court sits; the full court with all judges. See also *en banc*.

bank. N. A financial institution that holds money for customers, invests it to earn interest, lends money at interest, issues promissory notes, handles trusts, deals in negotiable securities, and performs other financial services.

bank, commercial. N. The most common kind of bank, which provides a full range of banking services. See also *savings and loan association.*

bank account. N. A sum placed in a bank by a customer that is available to be withdrawn upon the customer's request.

bank draft. N. An order for payment of money drawn upon a bank by a bank officer, payable when the issuing bank accepts it.

bankrupt. ADJ. Insolvent and unable to pay debts as they come due.

bankruptcy. N. A process in which a court declares a person or business insolvent and orders the debtor's assets to be sold to pay off creditors, at which point the debtor is discharged from any further obligation and may begin anew.

bankruptcy, Chapter 7. N. Straight bankruptcy; a proceeding that liquidates property, pays off debts, and leaves the debtor discharged.

bankruptcy, Chapter 11. N. Business reorganization in which a court supervises an insolvent business while it continues to operate and comes up with a plan for reorganization.

bankruptcy, Chapter 12. N. A proceeding to allow for family farmers and fisherman to create a repayment plan to pay off debts over a specified period of time while being supervised by the court.

bankruptcy, Chapter 13

bankruptcy, Chapter 13. N. A proceeding that lets a borrower with enough income pay off bills over a specified period of time while being supervised by the court.

bankruptcy court. N. A federal court that handles only bankruptcy cases, presided over by a bankruptcy judge.

bankruptcy trustee. N. A person appointed by the court to handle a debtor's property during bankruptcy proceedings.

banner ad. N. A small advertisement that appears on a website, linking that website to the advertiser's own website; the advertiser pays the owner of the original website for every hit it receives through the banner ad.

bar. N. (1) The court; a particular place in the courtroom. (2) A body of attorneys; such bodies are organized at the local, state, or national level. See also *bench*. (3) An obstacle; something that prevents an issue from being litigated. v. To prevent or forbid.

bargain. N. An agreement between two parties to transfer goods or property or to perform some act or service in exchange for consideration. v. To negotiate the terms of a transaction or agreement.

bargain and sale. N. A contract commonly used in real estate to transfer title and use of property from buyer to seller; does not include warranties against liens or encumbrances.

bargaining unit. N. A group, such as a labor union, that represents employees during collective bargaining.

barratry. N. The offense of inciting lawsuits or quarrels.

barrister. N. In the United Kingdom, a lawyer who conducts trials. See also *solicitor*.

barter. v. To exchange goods and services for other goods and services without using money. N. *barter*.

base. N. Foundation; bottom; starting point.

basis. N. A taxpayer's cost in acquiring an asset.

basis, adjusted. N. Acquisition cost plus capital improvements minus depreciation.

basis, carryover. N. The basis of property acquired from a decedent, valued at the basis of the property just before the decedent's death.

basis, stepped-up. N. A basis that is increased to a certain level at a particular date, usually in property transferred through inheritance.

bastard. N. A child born to a mother and father not married to one another.

BATFE. ABBRV. Bureau of Alcohol, Tobacco, Firearms and Explosives.

battery. N. A wrongful and intentional physical touching that causes offense and possibly, though not necessarily, injury. See also *assault*.

bear. v. To carry.

bearer. N. One who possesses a document, instrument, or security.

bearer paper. N. Commercial paper, such as a check, payable to whoever has it; often written as "payable to bearer" or to "cash."

bed (and board). N. The right of a married couple to live together; *(Latin)* a mensa et thoro. See also *divorce*.