Trust and Estates Panel

Tracy Landauer, Esq.
Culhane Meadows PLLC, New York, NY

Marc Jacobson, Esq.
Marc Jacobson PC, New York, NY

Jeremy Sheff, Esq.
Director, Intellectual Property Law Center
St. Johns Law School, Queens, NY

Tracy Green Landauer
Partner

100 Park Avenue, 16th Floor
New York, New Yok 10017

Direct: (212) 769-0545
tlandauer@culhanemeadows.com

Entertainment Arts & Sport Law section (EASL)

of the New York State Bar Association (NYSBA)

ANNUAL SPRING MEETING

Wednesday, May 15, 2019

2:00 - 5:00 p.m. (CLE Program): **Trusts and Estates Panel**

I. OVERVIEW

Estate Planning Basics for everyone:

- Living Will and Health Care Proxy
- Durable power of attorney for personal business affairs
- Last Will and Testament and/or Revocable Trust
- Beneficiary Designations:
    - Life insurance
    - Retirement assets
- Joint bank or stock accounts
- "Pay of Death" Accounts

Federal Estate and Gift Tax at 40% for amounts over exemption amount

State Estate Tax, depending on domicile

II. **WHAT CAN GO WRONG** (with celebrity examples)?

- Allowing state law to determine who gets property
    - Nonmarital children?
    - Estranged blood relatives?
    - The State of New York?

- Unintended beneficiaries resulting from outright gifts

    - Strangers?
    - Commercial creditors?
    - Eventual ex-spouses of family members?
    - Disliked children of a surviving spouse's previous marriage?
    - Con Artists?
    - "Friends" of the beneficiary with "needs"?

- Inappropriate will and trust provisions

    - Mandatory income or age payouts to children (facilitating waste or damaging behavior)
    - Failure to adequately update documents for subsequent children
    - Failure to anticipate conflicting interests of chosen executors/trustees
    - Failure to utilize provisions that could give beneficiaries significant control without sacrificing creditor protections
    - Bad tax allocation clauses that accelerate the payment of tax
    - Failure to provide flexibility through disclaimer provisions
    - Failure to provide flexibility through decanting provisions
    - Failure to name an appropriate artistic/literary executor to manage body of work
    - Structuring to require otherwise unnecessary court involvement

- Excess taxes payable due to failure to take advantage of available exemptions

    - Inadequate Marital deduction planning
    - Inadequate Generation-Skipping Tax planning
    - Inadequate income tax planning (multiple jurisdictions claiming right to tax)
    - New York versus CA?
    - Don't ignore state estate tax differences to save income taxes

- Litigation resulting from any of the above

III. SPECIAL ISSUES FOR CREATORS OF COPYRIGHTED WORKS AND CELEBRITIES

The Right of Publicity

Rights of Heirs to terminate Copyright

Anonymity and Asset protection

Establishing a clear domicile ("tax home")

Tracy Green Landauer
Partner

100 Park Avenue, 16th Floor
New York, New Yok 10017

Direct: (212) 769-0545
tlandauer@culhanemeadows.com

Entertainment Arts & Sport Law section (EASL)

of the New York State Bar Association (NYSBA)

ANNUAL SPRING MEETING

Wednesday, May 15, 2019

2:00 - 5:00 p.m. (CLE Program): **Trusts and Estates Panel**

I. OVERVIEW

Estate Planning Basics for everyone:

- Living Will and Health Care Proxy
- Durable power of attorney for personal business affairs
- Last Will and Testament and/or Revocable Trust
- Beneficiary Designations:
    - Life insurance
    - Retirement assets
- Joint bank or stock accounts
- "Pay of Death" Accounts

Federal Estate and Gift Tax at 40% for amounts over exemption amount

State Estate Tax, depending on domicile

II. **WHAT CAN GO WRONG** (with celebrity examples)?

- Allowing state law to determine who gets property
    - Nonmarital children?
    - Estranged blood relatives?
    - The State of New York?

- Unintended beneficiaries resulting from outright gifts

    - Strangers?
    - Commercial creditors?
    - Eventual ex-spouses of family members?
    - Disliked children of a surviving spouse's previous marriage?
    - Con Artists?
    - "Friends" of the beneficiary with "needs"?

- Inappropriate will and trust provisions

    - Mandatory income or age payouts to children (facilitating waste or damaging behavior)
    - Failure to adequately update documents for subsequent children
    - Failure to anticipate conflicting interests of chosen executors/trustees
    - Failure to utilize provisions that could give beneficiaries significant control without sacrificing creditor protections
    - Bad tax allocation clauses that accelerate the payment of tax
    - Failure to provide flexibility through disclaimer provisions
    - Failure to provide flexibility through decanting provisions
    - Failure to name an appropriate artistic/literary executor to manage body of work
    - Structuring to require otherwise unnecessary court involvement

- Excess taxes payable due to failure to take advantage of available exemptions

    - Inadequate Marital deduction planning
    - Inadequate Generation-Skipping Tax planning
    - Inadequate income tax planning (multiple jurisdictions claiming right to tax)
    - New York versus CA?
    - Don't ignore state estate tax differences to save income taxes

- Litigation resulting from any of the above

III. SPECIAL ISSUES FOR CREATORS OF COPYRIGHTED WORKS AND CELEBRITIES

The Right of Publicity

Rights of Heirs to terminate Copyright

Anonymity and Asset protection

Establishing a clear domicile ("tax home")

Marc Jacobson

Statutory recapture of rights under U.S. Copyright Law

U.S. entertainment lawyer Marc Jacobson outlines how to recapture rights under copyright.

The grand scheme regarding the term of copyright protection in the U.S., for the first time in 20 years, is in full bloom in the U.S. On January 1, 2019, works first published in or before 1923 fell into the public domain – making them free to copy on their own, or to use to create derivative works based on those public domain works. At the same time, rights in the United States to certain works created in the early 1960's and early 1980's can now be recaptured by the authors, if those authors are still alive, or if deceased, by their statutory heirs. Upon recapture, those authors or their heirs can make a new agreement with the same or a new party, on hopefully better terms. This overall plan granting creators the ability own rights for a limited period of time, as mandated by the US Constitution, as well as Congress' intent to give creators a second bite at the revenue apple, is now in full operation, after years of legislative tinkering. Recapturing of rights in the United States, regardless of where the work is created - US law does not apply in foreign countries (more on that later) - offers creators and their families a new opportunity to make more money from these works.

Copyright is territorial

Copyright law is territorial in nature. As such, the laws of the USA do not apply in Canada or France, for example, nor do the laws of Germany or Australia apply in the US. Each country establishes its own laws, rights and obligations. While these laws, rights and obligations are often consistent in many respects around the world, there are important differences from country to country. For example, there was no copyright law in Cambodia when one of our clients made a movie there using local musical works, which allowed him to use the works around the world without a fee.

Certainly, there is an effort to ensure that certain rights exist under all copyright laws, such as the owner of the copyright owning the exclusive right to copy, perform or display certain works. There is also an effort to harmonize the term of copyright protection among the countries of the world.

Background on the term of US Copyright Law

The 1909 US Copyright Act provided that works registered for copyright which were not works for hire, would have an original term of 28 years, and, if a renewal application was timely and properly filed, a renewal term of 28 years. In the 1976 Act, which became effective on January 1, 1978, Congress extended the term for another 19 years, for a total of 75 years. Then, under the 1998 Sonny Bono Copyright Term Extension Act ("Sony Bono Act"), works received another 20 years, for a total of 95 years from their publication dates. In addition, the Sonny Bono Act effectively protected works which were created in 1923 or after and not yet in the public domain until January

Resumé

Marc Jacobson

Marc Jacobson is a copyright and entertainment attorney practicing in New York City. A recognized authority in the field of copyright law, he is frequently invited to speak to both professional and lay audiences about copyright and entertainment-related topics, including the recapture process. He is the Founding Chairman of the NYS Bar Association Section on Entertainment Arts & Sports Law and is listed in "Best Lawyers" in the United States for 2019. He is one of only a handful of lawyers recognized since 2005 in Chambers USA as a leading entertainment lawyer in NYC for Music and Film. Marc has been selected as a "SuperLawyer" every year since 2008 and has taught entertainment law at two prestigious New York law schools.

1, 2019 or later. If an author did not live to the commencement of the renewal term, any grant of that term failed upon the vesting of the renewal term. The ability to reclaim rights, then is not new in US copyright law.

Current term of copyright

Now, under the 1976 US Copyright Act, as in most of the world, works created after January 1, 1978 - other than works made for hire – are protected in the US for the life of the author, plus 70 years, or if it is a joint work prepared by two or more authors, then it is 70 years after the death of the last surviving author. But if the author created a work and granted rights "in perpetuity" or similar language, the author (or if the author has passed away, certain specified heirs have) has the right to recapture the US rights to those works. This is true regardless of where the work was created geographically. In general, works created after January 1, 1978 the rights to which were granted to another party are subject to recapture 35 years after the grant, or, if the grant includes a right of publication, then it is measured from the earlier of (a) 35 years from the date of publication or (b) 40 years from the date of the grant. A work published in 1979 was susceptible of recapture in 2014. Works published in 1984 are eligible for recapture in 2019, 35 years after publication. Next year, in 2020, works published in 1985 will be eligible for recapture, and so on. Generally speaking, for pre-1978 works, those works created in 1963, may also be recaptured in 2019, 56 years after creation, under certain conditions.

> *"The law says that to recapture the rights, at least two and no more than ten year's notice must be given (called the "window"), and papers must be filed in the Copyright Office."*

How to recapture US rights

The steps to be followed to recapture US rights are detailed and tricky. The recapture is not automatic. One misstep and the recapture will not be effective.

The law says that to recapture the rights, at least two and no more than ten year's notice must be given (called the "window"), and papers must be filed in the Copyright Office. The successful recapture requires having the proper contracts, the author's signature, or the signature of a majority in interest of certain of the author's heirs who are specified in the statute. Also, if more than one

author signed the original grant, then to be effective, a majority of the authors must join in serving notice of termination.

A major challenge in exercising recapture rights is properly calculating the dates on which notice must be sent, and the effective dates of such notice of termination. Notice must be provided not to the original grantee, but to the current owner of the rights, who is sometimes difficult to find, especially since catalogs of copyrights are frequently bought and sold. Notice must be properly served, and copies of the notice and a special form must be filed in the Copyright Office. As mentioned above, works created before January 1, 1978 are eligible for recapture 56 years after registration or publication. Works created on or after January 1, 1978 are eligible for recapture 35 years from the date of publication, or 40 years from the date of the grant depending on the grant.

After notice, but before vesting

During the period between (a) the service of proper notice along with filing a recordation in the copyright office, and (b) the effective date of recapture, only the existing right holder may negotiate and reach an agreement with the author or the author's heirs regarding these terminated rights. Once the author or the author's heirs recapture those rights, the exclusivity period ends, and the author or the author's heirs are free to make a new deal with anyone – or just keep the rights themselves.

Congress recognized that the first deal an author or creator makes is made with very unequal bargaining power. Even though that first contract may grant rights for what appears to be forever, the law allows the grantor to secure another bite at the apple.

Relevant, recent litigation

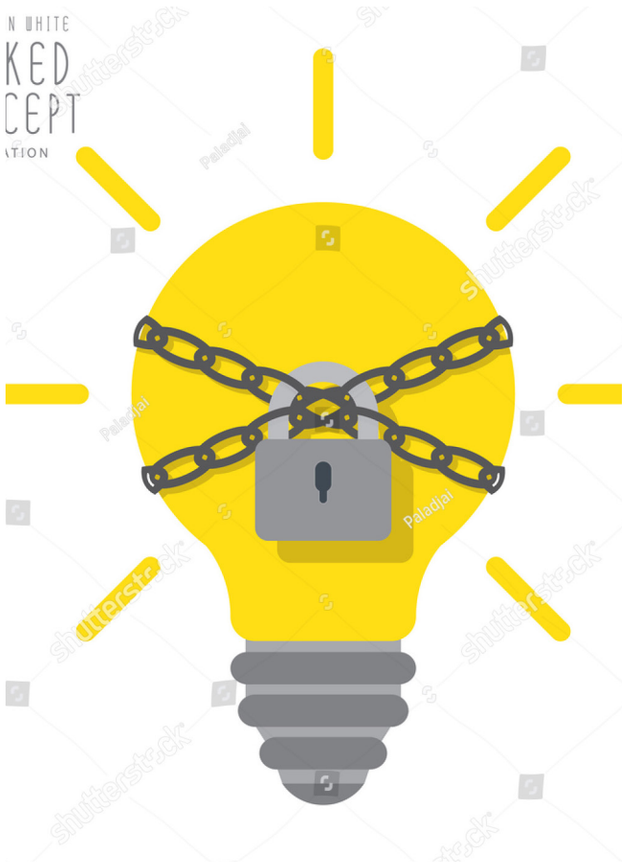
There is a decision in the UK which holds that the UK authors were not eligible to terminate their US rights. After the authors filed an appeal, the case was settled. Most copyright lawyers with whom I have spoken feel that decision was decided incorrectly based on a failure of proof, and the courts failure to consider the applicability of the Berne Convention.

Shortly after that decision, Sir Paul McCartney, one of the principal songwriters of The Beatles, then filed suit against EMI, seeking to make certain that his notice of recapture would be effective. That case was settled before EMI filed an answer.

Finally, two class action cases are pending which assert that recordings created as a work for hire under the 1978 act are in fact not works for hire, and that the parties to the recording agreement are entitled to terminate the grant of right. A recording is not one of the nine works eligible to be a work made for hire under section 101 of the Copyright Act, so the record companies' assertion that each recording is a work for hire may be subject to a successful challenge. But then there is the issue of who is the author of the work, and who is eligible to terminate the grant. Specifically, are the engineers, producers, mixers, masterers, musicians and others included as an author of the work? If so, certifying the plaintiff class may ultimately prove impossible.

Conclusion

If you or your family had a family member who was a songwriter or even a recording artist (in some cases), or a photographer, illustrator, writer of books or magazine articles, you may have rights



> *"A major challenge in exercising recapture rights is properly calculating the dates on which notice must be sent, and the effective dates of such notice of termination."*

that could be worth significant money to you. Further, exercising these recapture rights may be investment into the legacy of your loved ones. Exercising these recapture rights can be complicated and tricky but ignoring them is simply a mistake.

Contact: Marc Jacobson
Address: 440 E 79th St, New York, NY 10075, USA
Email: marc@marcjacobson.com
Tel: +1-212-245-8955.
Website: https://www.marcjacobson.com/

By **Marc Jacobson**

Recapturing Copyrights

Help your clients make money from their works

This is a big year for copyright in the United States. For the first time in 20 years, on Jan. 1, 2019, works first published in the United States in the early 20th century fell into the public domain—making them free to copy or use to create derivative works based on those public domain works.[1] At the same time, rights in the United States to certain works created in the early 1960s and early 1980s can now be recaptured by the authors, if those authors are still alive, or if deceased, by their heirs.[2] On recapture, those authors or their heirs can make a new agreement with the same or a new party on potentially better terms. The grand scheme about owning rights for a limited period of time so that works will eventually pass into the public domain, as well as Congress' intent to give creators a second bite at the revenue apple, is now in full operation, after years of legislative tinkering. Recapturing of rights in the United States—U.S. law doesn't apply in foreign countries (more on that later)—offers creators and their families a new opportunity to make more money from these works.

Copyright is Territorial

Copyright law is territorial in nature. As such, the U.S. laws don't apply in Canada or France, for example, nor do the laws of Germany or Australia apply in the United States. Each country can establish its own laws, rights and obligations. While these laws, rights and obligations are often similar and consistent in many respects around the world, there are important differences from country to country. For example, there was no copyright law in Cambodia when one of our clients made a movie there using local works, so works created there could be used by the rest of the world at no cost.[3] Conversely, many European countries created the "making available" right so that in the music area, for example, merely offering the ability to listen to a song on a website, even if the song is never played or downloaded, makes the website owner obligated to pay the copyright holder. On the other hand, in the United States, no such right exists so that only the actual copying or performance of a song generates revenue for the copyright owners.[4]

Certainly, there's an effort to ensure that certain rights exist under all copyright laws, such as the owner of the copyright owning the exclusive right to copy, perform or display certain works. There's also an effort to harmonize the term of copyright protection among the countries of the world. Further, for a country to become a member of the leading international treaty, the Berne Convention, there must be no formalities required to secure copyright protection. Under U.S. law, for example, copyright subsists from the moment of creation when the work is fixed in a tangible medium of expression, but registration is only required to enforce in court any rights granted to the owner under the statute.[5]

British Reversionary Rights

Under the U.K. Copyright Law, rights granted by authors in copyrighted works created between 1911 and 1957 are automatically vested in the author's heirs 25 years after the author's death. This concept also applied across the British Commonwealth. Over time, however, each of the Commonwealth territories elected to rescind those rights, so their importance in copyright law is diminishing each year. However, there are some important countries where this concept may still apply. These include the United Kingdom, Ireland, Canada,

Marc Jacobson is founder of Marc Jacobson PC in New York City and is founding chairman of the New York State Bar Association Section on Entertainment, Arts & Sports Law

Australia and New Zealand, Israel, South Africa, Jamaica and other Caribbean countries. So, the concept of copyright recapture isn't unique to the United States.[6]

U.S. Copyright Law Background

The 1909 U.S. Copyright Act provided that works registered for copyright would have an original term of 28 years, and, if a renewal application was timely and properly filed, a renewal term of 28 additional years. In the 1976 U.S. Copyright Act (the 1976 Act), which became effective on Jan. 1, 1978, as the rest of the world was providing for copyright of much longer duration, Congress extended the term for another 19 years, for a total of 75 years. Then, under the 1998 Sonny Bono Copyright Term Extension Act (Sonny Bono Act), works that weren't works for hire received another 20 years, for a total of 95 years from their publication dates. In the interim, Congress eliminated the need to file renewal applications, so the term of copyright protection wasn't dependent on filing properly completed and timely renewal applications. In addition, the Sonny Bono Act effectively protected works that were created in 1923 or after and not yet in the public domain until Jan. 1, 2019 or later.[7]

Current Term of Copyright

Now, like most of the rest of the world, under the 1976 Act, generally speaking, works created after Jan. 1, 1978 —other than works made for hire—are protected in the United States for the life of the author, plus 70 years, or if it's a joint work prepared by two or more authors, then it's 70 years after the death of the last surviving author.[8] But, if the author, or his now-deceased family member, created a work and granted rights "in perpetuity" or similar language, the author or, if the author has passed away, certain specified heirs, has the right to recapture the U.S. rights to those works. This is true regardless of where the work was created geographically. In general, works created after Jan. 1, 1978 and licensed or assigned to another person or company are subject to recapture 35 years after the grant, or, if the grant has a right of publication, then it's measured from the earlier of: (1) 35 years from the date of publication, or (2) 40 years from the date of the grant.[9] A work published in 1979 was susceptible to recapture in 2014. Works published in 1984 are eligible for recapture in 2019,[10] 35 years after publication. Next year, in 2020, works published in 1985 will be eligible for recapture, and so on. Generally, for pre-1978 works, those works created in 1963 may also be recaptured in 2019, 56 years after creation, under certain conditions.[11]

The steps to be followed to recapture U.S. rights are detailed and tricky.

It's important to note that unlike the British Reversionary Rights, which provide that rights revert to the author's heirs 25 years after death, U.S. rights aren't recaptured unless notice of termination is timely served and properly filed.

How to Recapture U.S. Rights

The steps to be followed to recapture U.S. rights are detailed and tricky. The recapture doesn't happen automatically. One misstep and the recapture won't be effective. The law says that to recapture the rights, notice must be given within a proper time frame (called the "window"), papers must be filed in the Copyright Office and a specified amount of time must lapse. The successful recapture of these rights requires substantial advance planning. It requires having the proper contracts, the author's signature or the signature of a majority in interest of certain of the author's heirs who are specified in the statute. Also, if more than one author signed the original grant, then to terminate such grant, a majority of the authors must join in serving notice of termination. The recapturing process is best accomplished with assistance from an experienced copyright lawyer to help navigate the complexities and nuances involved.

Planning in advance of a recapture is essential to its success. The hardest part is calculating the dates on which notice must be sent and the effective dates of such notice of termination. The author or his specified heirs must give notice no earlier than 10 years and no later than two years before the rights would vest. Notice must be provided not to the original grantee, but to the current owner of the rights, who's sometimes difficult to find, especially because catalogs of copyrights are frequently bought and sold. Notice must be properly served, and copies of the notice and a special form must be filed in the Copyright Office. As mentioned above, works created before Jan. 1, 1978 are eligible for recapture 56 years after registration or publication. Works created on or after Jan. 1, 1978 are eligible for recapture 35 years from the date of publication or 40 years from the date of the grant depending on the grant.[12]

> This right of recapture may be the antithesis of the public domain.

After Notice, but Before Vesting

During the period between: (1) the service of proper notice along with filing a recordation in the copyright office, and (2) the effective date of recapture, only the existing right holder may negotiate and reach an agreement with the author or the author's heirs regarding these terminated rights. That gives the existing owner a leg up to keep the rights. Once the author or the author's heirs recapture those rights, the exclusivity period ends, and the author or the author's heirs are free to make a new deal with anyone—or just keep the rights themselves.[13]

Estate Planning

Estate-planning professionals should consider how, when and with whom termination rights will vest and make sure the proper parties are well versed in how to exercise these rights. The Copyright Act doesn't prohibit the children of an author from agreeing among themselves how to handle these rights, prior to the author's demise. Further, while an author's will can't dictate what happens to these rights, because the statutory scheme may not be altered, the author's will can indicate how the deceased wants his works handled, who'll administer them for all the children and similar related issues. The will can't, however, mandate, for example, that only two of five children can exercise the recapture rights for all the children, because that clearly violates the statutory scheme.

Recapture isn't Public Domain

This right of recapture may be the antithesis of the public domain. Because the U.S. Constitution says that copyright should be secured to authors for a "limited time," it's appropriate that works fall eventually into the public domain. Before 1998, works did fall into the public domain every year. Under the 1976 Act, nothing went into the public domain for the last 20 years. Now, pre-1924 works, like Kahlil Gibran's *The Prophet* and Robert Frost's "Stopping by Woods on a Snowy Evening" and songs like "Who's Sorry Now" by Kalmar, Ruby and Snyder (which is the song that, after a 1985 U.S. Supreme Court Case, helped set the stage about how the recapture actually works) are now in the public domain.[14] These works may now be published by others with no royalty due to the authors, and movies, plays and other works may be created based on those public domain works without paying for the underlying rights.

But, while the other works fall into the public domain, the legislative construct to give authors and their heirs another chance to make a deal also is developing full steam ahead. Congress recognized that an author or creator has less bargaining power when making his first deal. Even though that first contract may grant rights for what appears to be forever, the law says that "if, and only if, you follow these procedures, you get to make a new deal for your U.S. rights."

Relevant, Recent Litigation

After serving its notice of termination, the U.K. band Duran Duran was met with litigation from EMI Music Publishing (EMI), which asserted that the contract by which EMI secured its rights was governed by U.K. law. EMI also argued that under that contract, therefore, there was no basis for the band to terminate rights in the United States. Due to some procedural issues, and in my view, a failure of proof, EMI was able to defeat the band's ability to terminate rights. Many copyright lawyers feel

the decision is wrong and that it may even violate the Berne Convention. Failing to bring this violation to the court's attention, as well as the lack of expert testimony about how U.S. law works, resulted in a decision in the publisher's favor.[15] Shortly after that decision, Sir Paul McCartney, one of the principal songwriters of The Beatles, then filed suit against EMI, seeking to make certain that his recapture of rights would be effective. Not surprisingly, that lawsuit was settled, and EMI didn't even file an answer. While the terms of the settlement are confidential, I believe that the recapture notices were effective, and Sir Paul was able to achieve better financial terms for his songs as each song was recaptured. This, in fact, is the very essence of the statutory scheme, allowing the creator another bite at the revenue apple.[16]

Finally, while many cases filed and decisions rendered address the recapture process and right, the gist of which I've incorporated into the article, a new case, *John Waite, Joe Ely et al. v. UMG Recordings Inc. et al.,* was filed that touches on the complicated issue of whether a recording is a work made for hire. As mentioned above, if a work is made for hire, it's owned by the company engaging the author, from the moment of creation, and as such, there's no grant of rights that may be terminated. Under the definition of "work for hire," a work specially ordered or commissioned may be treated as a work made for hire if an agreement is signed in advance of the creation of the work. Another condition, however, is that the type of work created is listed as one of the nine categories of works eligible to be a work for hire. A recording isn't one of the nine categories, although a compilation is one. Most recent recording agreements provide that the recordings delivered to the record company are to be treated as works for hire, but if such treatment is found ineffective, such rights are deemed assigned to the record company. U.S. rights to a work transferred by assignment may be recaptured, but U.S. rights to a work for hire may not be. The recent litigation posits, in a class action suit, on behalf of all artists who sought to recapture their rights from the labels, that the works created weren't for hire, and therefore the recordings are eligible for recapture.[17] My view is that it will be very difficult to certify that as a plaintiff class because of the challenges in determining who the authors of the work are—do the authors include, for example, engineers, mixers, side men and backup singers? If so, to what extent do they, and what percentage of them, need to execute a notice of termination to effectively recapture these rights? I think this case will die on a motion to dismiss. But, there will always be a new way to challenge the status quo, and efforts to expand these rights by authors and their heirs will be met with equal opposition from those who seek to retain them and limit these rights.

Investment in Legacy

If your client or his family member was a songwriter or even a recording artist (in some cases), a photographer, illustrator or writer of books or magazine articles, he may have rights that could be worth significant money to him and his family. Further, exercising these recapture rights may be investment in the legacy of his loved ones. Exercising these recapture rights can be complicated and tricky, but ignoring them is simply a mistake.

Endnotes

1. *https://law.duke.edu/cspd/publicdomainday/2019/.*
2. *www.copyright.gov/recordation/termination.html.*
3. *www.wipo.int/edocs/lexdocs/laws/en/kh/kh003en.pdf.*
4. *www.copyright.gov/docs/making_available/making-available-right.pdf.*
5. *www.copyright.gov/circs/circ01.pdf.*
6. *See, e.g., Chappell & Co. Ltd v Redwood Music Ltd.,* [1981] RPC 337(HL).
7. *www.copyright.gov/circs/circ15a.pdf.*
8. *www.copyright.gov/title17/92chap3.html.*
9. *www.copyright.gov/title17/92chap3.html.*
10. *www.copyright.gov/title17/92chap2.html.*
11. *www.copyright.gov/title17/92chap3.html#304.*
12. *www.copyright.gov/title37/201/37cfr201-10.html; www.copyright.gov/docs/203.html.*
13. *www.copyright.gov/title17/92chap3.html; www.copyright.gov/title17/92chap2.html.*
14. *https://law.duke.edu/cspd/publicdomainday/2019/.*
15. *www.bailii.org/ew/cases/EWHC/Ch/2016/3091.html.*
16. *www.scribd.com/document/336935184/Mccartney-termination#fullscreen&from_embed.*
17. *www.documentcloud.org/documents/5726454-Waite-Termination.html.*