



Federal Estate and Gift Taxation in a Nutshell, 7th

Grayson M P McCouch, John McNulty

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This comprehensive guide can serve either as a course supplement or as a refresher for members of the bar. Expert commentary summarizes the law and offers critical perspectives on the estate, gift, and generation-skipping transfer taxes, including lifetime and testamentary transfers, joint-and-survivor tenancies, life insurance, annuities, and powers of appointment; inclusion and valuation; exemptions and exclusions; deductions; and tax liabilities. Additional chapters cover basic tax and estate planning concepts, reform proposals, and fundamental alternatives to the current transfer tax system.



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