



## Federal Estate and Gift Taxation (Hardback)

By Boris Bittker, Elias Clark, Grayson McCouch

West Academic, United States, 2015. Hardback. Book Condition: New. 11th Revised edition. 254 x 190 mm. Language: English. Brand New Book. The Eleventh Edition continues to provide an engaging and insightful introduction to the federal estate, gift, and generation-skipping transfer taxes, placing leading cases in historical context and exploring their practical significance and policy implications. It reflects statutory changes in rates and exemptions under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 and the American Taxpayer Relief Act of 2012, including the introduction of portability of the unified credit between spouses. The new edition also addresses recent amendments to estate tax regulations concerning the deductibility of claims and administration expenses and alternate valuation date, as well as judicial decisions concerning defined value formula gifts, transfers with retained life estates, and family limited partnerships.



#### Reviews

Simply no words to explain. It really is basic but shocks from the fifty percent of the ebook. I am just happy to explain how this is the finest pdf we have read within my personal life and could be he best ebook for possibly.

-- Blair Monahan

A very great pdf with lucid and perfect explanations. It really is rally interesting through reading time period. You wont really feel monotony at at any moment of your own time (that's what catalogs are for about in the event you question me).

-- Keshaun Schneider

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