



## Federal Estate and Gift Taxation (10th Revised edition)

By Boris Bittker, Elias Clark, Grayson McCouch

West Academic. Hardback. Book Condition: new. BRAND NEW, Federal Estate and Gift Taxation (10th Revised edition), Boris Bittker, Elias Clark, Grayson McCouch, The Tenth 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, 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, as well as judicial decisions concerning defined value formula gifts, transfers with retained life estates, and family limited partnerships.

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