

U.S. Master Estate and Gift Tax Guide 2016

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CCH, United States, 2015. Paperback. Book Condition: New. 226 x 152 mm. Language: English . Brand New Book. CCH s U.S. Master Estate and Gift Tax Guide is a concise and reliable handbook for both tax advisors and estate representatives involved in federal estate and gift tax planning, return preparation and tax payment. This trusted reference provides clear explanations of the laws relating to federal estate, gift and generation-skipping transfer (GST) taxes to give readers the solid understanding they need to apply today s complex wealth transfer tax rules. The U.S. Master Estate and Gift Tax Guide provides straightforward guidance for professionals working with estate and gift tax planning, and contains many helpful features, including: - Concise, up-to-date discussions of recent statutory and regulatory law changes, court decisions, and IRS rulings affecting the estate, gift and GST taxes, including IRS guidance on the Windsor decision and its impact on tax planning for same-sex married couples. - CCH-authored comments, cautions, elections, planning pointers, state tax alerts, and other value-adds highlighting planning opportunities, compliance tips, or pitfalls to avoid. - Pertinent tax tables, such as the unified credit and exclusion/exemption amounts, GST rates and more for easy reference to key tax figures. - Sample filled-in forms in the 706 and 709 series, as well as various GST tax forms, that illustrate practical application of the tax law. -Citations to Internal Revenue Code, regulations, IRS rulings and court decisions to help practitioners further research the estate and gift tax law. -Code Finding List for quick reference to the IRC sections cited. - A detailed Topical Index to assist in quickly locating specific points discussed in the volume. A special feature of this CCH reference is the Quick Tax Facts card. This handy card is bound into the book for at-a-glance reference...

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