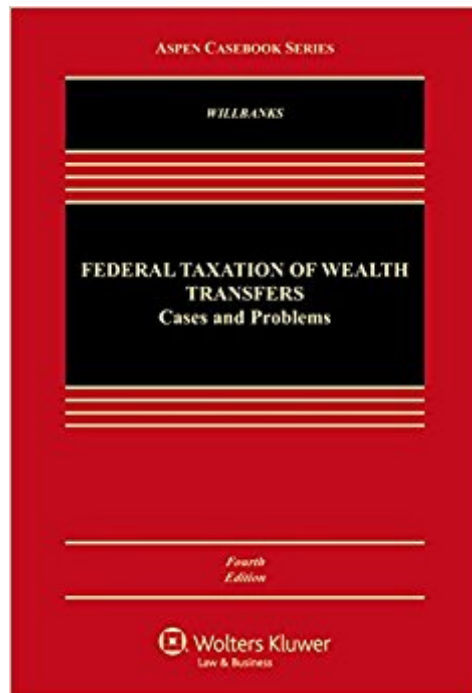




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Federal Taxation Of Wealth Transfers (Aspen Casebook)



Synopsis

With an emphasis on tax planning, *Federal Taxation of Wealth Transfers: Cases and Problems* integrates stimulating problems with statutes, regulations, and cases to create a highly teachable and student-friendly casebook. This casebook emphasizes problem solving, statutory construction, and policy-analysis skills, and is ideal for 2- or 3-credit courses in estate and gift taxation. The Fourth Edition has been updated to incorporate the 2012 American Taxpayer Relief Act provisions and the final portability regulations. It offers new case law, analyses and problems regarding private annuities, net gifts, and ascertainable standards. The text has been expanded to feature new cases, administrative rulings, and studies. Existing cases and text have been edited or deleted to highlight essential themes. The casebook is logically organized but its flexible organization accommodates reorganizing material to fit individual course structures, and could be used for a basic wealth transfer tax class or to complement either a wills and trust course or an estate planning course.

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