

MANNING OR ESTATE PLANNING

Fifth Edition

*Jerome A. Manning
Anita S. Rosenbloom
Alan S. Halperin*

PRACTISING LAW INSTITUTE

Manning on Estate Planning Fifth Edition

by Jerome Manning,
Anita S. Rosenbloom, and Alan S. Halperin

The authors of *Manning on Estate Planning* have updated their volume with the latest changes to the law and practice of estate planning. Among the new revisions included in this book's fifth edition:

- Up-to-date information concerning the law of decedent and estate tax practice (Chapter 1).
- Interpretation of the Tax Reform Act of 1986 and its effect on estate planning, including several definitions, the treatment of other and testing gifts (Chapters 2, 3, and 4).
- New information on gift tax practice (Chapter 5).
- The latest information on estate tax practice (Chapter 6).
- Revision of Chapter 7, *General Bequest, Interest, Trusts, Combined Payments, and Value of Remainder Interests*.
- Revision of Chapter 11, *Business Interests, Family and Partnership Concerns*.
- New material covering advanced marital deduction planning, setting limits on marital deductions and exemptions (Chapter 12).

Third Edition paper

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essential elements of law with regard to family relations marital property and succession to estates in South Africa covers the legal rules and customs pertaining to the intertwined civic status of persons the family and property After an informative general introduction the book proceeds to an in depth discussion of the sources and instruments of family and succession law the authorities that adjudicate and administer the laws and issues surrounding the person as a legal entity and the legal disposition of property among family members Such matters as nationality domicile and residence marriage divorce and cohabitation adoption and guardianship succession and inter vivos arrangements and the acquisition and administration of estates are all treated to a degree of depth that will prove useful in nearly any situation likely to arise in legal practice The book is primarily designed to assist lawyers who find themselves having to apply rules of international private law or otherwise handling cases connected with South Africa It will also be of great value to students and practitioners as a quick guide and easy to use practical resource in the field and especially to academicians and researchers engaged in comparative studies by providing the necessary basic material of family and succession law Reports of the Tax Court of the United States United States. Tax Court,1995 *Reports of the United States Tax Court* United States. Tax Court,2001

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