

MANNING OR ESTATE PLANNING

Fifth Edition

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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 tax of decedent and estate tax portions (Chapter 1).
- Interpretation of the Tax Reform Act of 1986 and its effect on estate planning, including several definitions, the marital deduction and funding gifts (Chapters 2, 3, and 4).
- New information on gift tax, including Chapter 5.
- The latest information on estate tax funding gifts (Chapter 6).
- Revision of Chapter 7, Greater Reduced Amounts, Trusts, Combined Payments, and Value of Beneficiary Interests.
- Revision of Chapter 11, Business Interests, Family and Partnership Concerns.
- New material covering universal, limited and special powers, setting limits on marital deductions and beneficiaries (Chapter 12).

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