

# MANNING OR ESTATE PLANNING

Fifth Edition

*Jerome A. Manning  
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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 tax of decedent and estate tax portions (Chapter 1).
- Interpretation of the Tax Reform Act of 1987 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 planning (Chapter 5).
- The latest information on estate tax credit (Chapter 6).
- Revision of Chapter 7, Greater Reduced Amounts, Trusts, Combined Payments, and Value of Remainder Interests.
- Revision of Chapter 11, Business Interests, Family and Partnership Concerns.
- New material covering universal, special, and limited trusts, including trusts of future distributions and annuities (Chapter 12).

Third Edition 1989

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# Estate Planning 5th Edition

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