



2016 U.S. Master Estate and Gift Tax Guide

By CCH Tax Law Editors

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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.
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2016 U.S. Master Estate and Gift Tax Guide By CCH Tax Law Editors Bibliography

- Sales Rank: #1580817 in Books
- Published on: 2015-12-26
- Original language: English
- Number of items: 1
- Dimensions: 1.30" h x 6.00" w x 8.90" l, .0 pounds
- Binding: Perfect Paperback
- 550 pages

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