



Federal Estate and Gift Taxation, Eighth Edition (Casebook)

Boris I. Bittker, Elias Clark, Grayson M. McCouch

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The Ninth Edition continues to provide an engaging and insightful introduction to the federal estate, gift and generation-skipping transfer taxes, placing leading cases in historical context, and exploring their practical significance and policy implications. The new edition takes account of recent statutory changes (including the scheduled phaseout of the taxes under the 2001 Act) as well as judicial and administrative rulings concerning family limited partnerships, annual exclusion gifts, contingent liabilities, restrictive agreements, and valuation discounts.

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