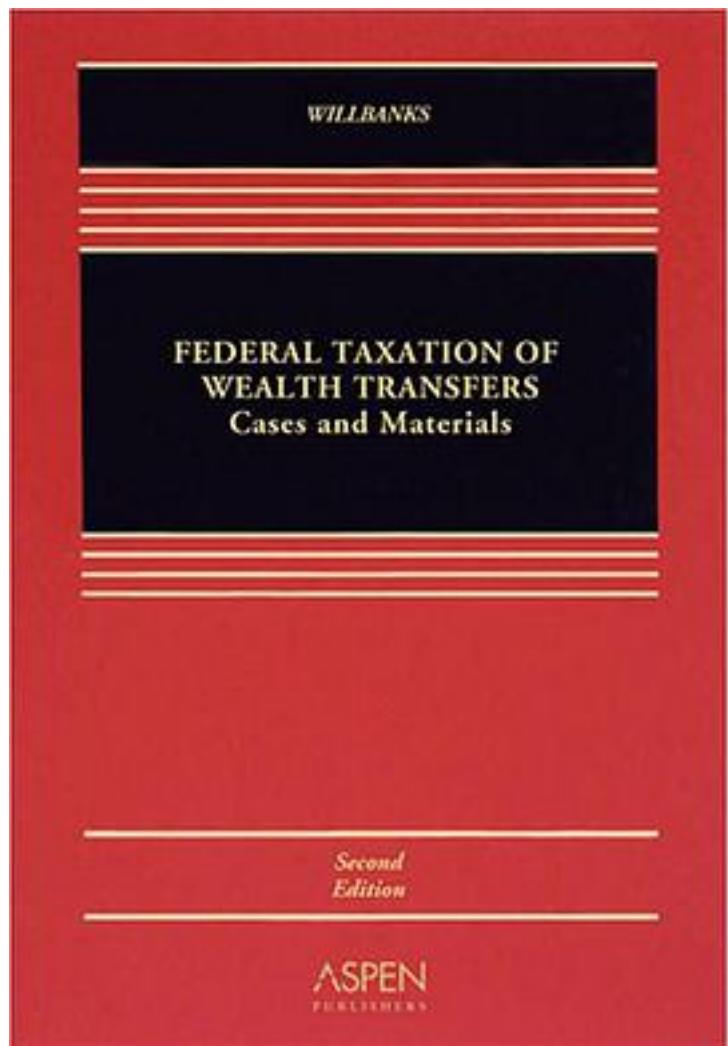


# Federal Taxation of Wealth Transfers



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With an emphasis on tax planning, *Federal Taxation of Wealth Transfers*, Second Edition, integrates problems with statutes, regulations, and cases to create a highly teachable and student-friendly casebook.

This text provides an effective treatment of estate and gift taxation that includes:

A problem-based approach that emphasizes planning and integrates statutes, cases, and regulations;

A logical and flexible five-part organization that can be reordered to adapt to different teaching approaches;

Clear introductory and background notes that provide context for cases and problems;

Focused teaching objectives that include problem-solving, understanding statutory construction, and developing policy analysis skills;

A manageable overall length for a 3-credit basic wealth transfer tax class.

With new problems and expanded text, the Second Edition also offers:

New principal cases deciding on family limited partnerships, such as *Strangi IV* and *Kimbell v. U.S.*, with discussion of *Estate of Bongard* and *Estate of Rosen* in the note material;

Additional major cases regarding:

Post-death and post gift events;

Buy-sell agreements;

Valuation of lottery payments;

Continuing debate about the estate tax.

Ideally suited to teaching estate and gift taxation, Professor Willbanks' problem-based pedagogy, with its flexible organization and integrated approach, may well be the most effective method available for teaching this course.

作者介绍:

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