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The Complete Guide To Estate, Gifts, And Trust Taxation - Revised Edition: The Complete Series Book II



Synopsis

As I sit to write this book, I can't help but wonder, will this book be obsolete in the next couple of years? As far as tax law is concerned, there are major changes that will be coming to the estate and gift laws in the nearest future. As far as this topic is concerned, it is an area of practice that I have gotten myself more familiar with as my clients have begun to age up. The eventuality of estates and gift taxes are forever sealed together in marriage that is rooted in war of all things. You wouldn't have a gift tax if it weren't for an estate tax, and you wouldn't have an estate tax without gift tax. Some few years back, the Federal Government decided to tax people's estates when they've died. The idea wasn't anything new; the ancient Egyptians would levy a 10 percent tax on their citizens when they're dead. In the United States, the first taste of an estate type tax was the Stamp Act of 1797. The Stamp Act required a Federal stamp on wills on probate. The revenue from Stamp Act helped a virgin country pay off its debts from the Revolutionary War. Clutching to the theme of paying for war, Congress enacted the Tax Act of 1862, for which the proceeds of the tax were used to finance the War Between the States. With the Revenue Act of 1916, which brought us the modern day income tax, also contained a tax on estates. The tax was levied to help finance World War I. However, unlike previous attempts at taxing estates, this time, it didn't go away when the war was over. In 1924, the Gift Tax was added. The Gift Tax was a tax on the transfer of assets from person to person. In 1976, there was a major overhaul of the Estate and Gift tax, which gave us the system we have today. The Estate and Gift Tax system we have today is intricate and very complicated. As I try to do with all of my books, I will try to break this complicated mess down as best as I can. In this book, we will discuss:

- Income in Respect to the Decedent
- Basics Concepts of Gift Tax and Generation Skipping Transfer Tax
- Basic Concepts of Estate Tax
- Basic Concepts of Trusts
- Tax Planning Strategies
- The Family Business

Book Information

File Size: 1046 KB

Print Length: 87 pages

Publisher: CWSEAPA Publishing, LLC; 2 edition (March 7, 2016)

Publication Date: March 7, 2016

Sold by: CPA Digital Services LLC

Language: English

ASIN: B01CP14KT8

Text-to-Speech: Enabled

X-Ray: Not Enabled

Word Wise: Enabled

Lending: Enabled

Enhanced Typesetting: Enabled

Best Sellers Rank: #732,909 Paid in Kindle Store (See Top 100 Paid in Kindle Store) #27

in Kindle Store > Kindle eBooks > Business & Money > Taxation > Corporate #64 in Kindle Store > Kindle eBooks > Business & Money > Taxation > Corporate #2780 in Kindle Store > Kindle Short Reads >

Two hours or more (65-100 pages) > Business & Money

Customer Reviews

Great book for Trusts. I needed a crash course in Trust Taxation for a client I was working on, and this book delivers tremendous "bang for the buck." Of course, it may soon be obsolete with the impending tax reform, but for the time being, I highly recommend it. Another good book that I recommend is "The Complete Book of Trusts" by Martin M. Shenkman.

Excellent book if you are interested in the inside of this subject

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