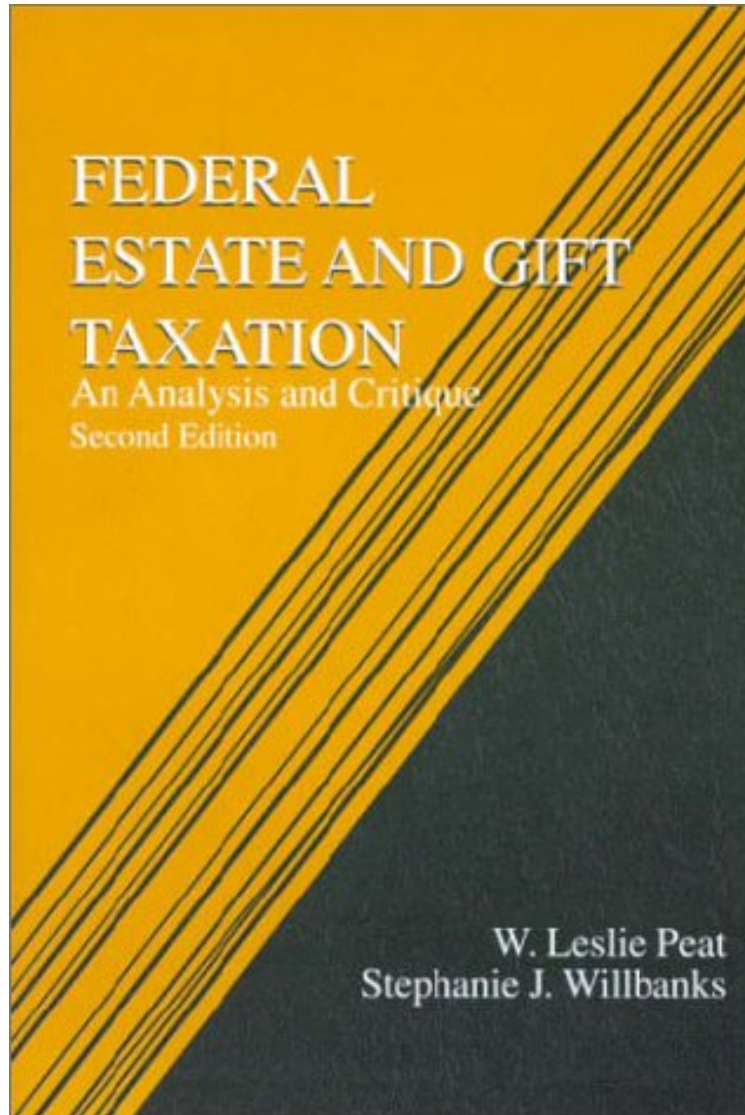


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# Federal Estate and Gift Taxation: An Analysis and Critique

*W. Leslie Peat*

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The focus of the book is on chapters 11, 12, and 13 of the Internal Revenue Code. Discusses selected income tax issues, but only in contrast with, or as an adjunct to, a discussion of the estate and gift tax treatment of those issues. This book is not an estate planning book or a comprehensive guide to the federal tax implications of all gratuitous

transfers. Contains sections on deductions and credits and on the generation skipping transfer.