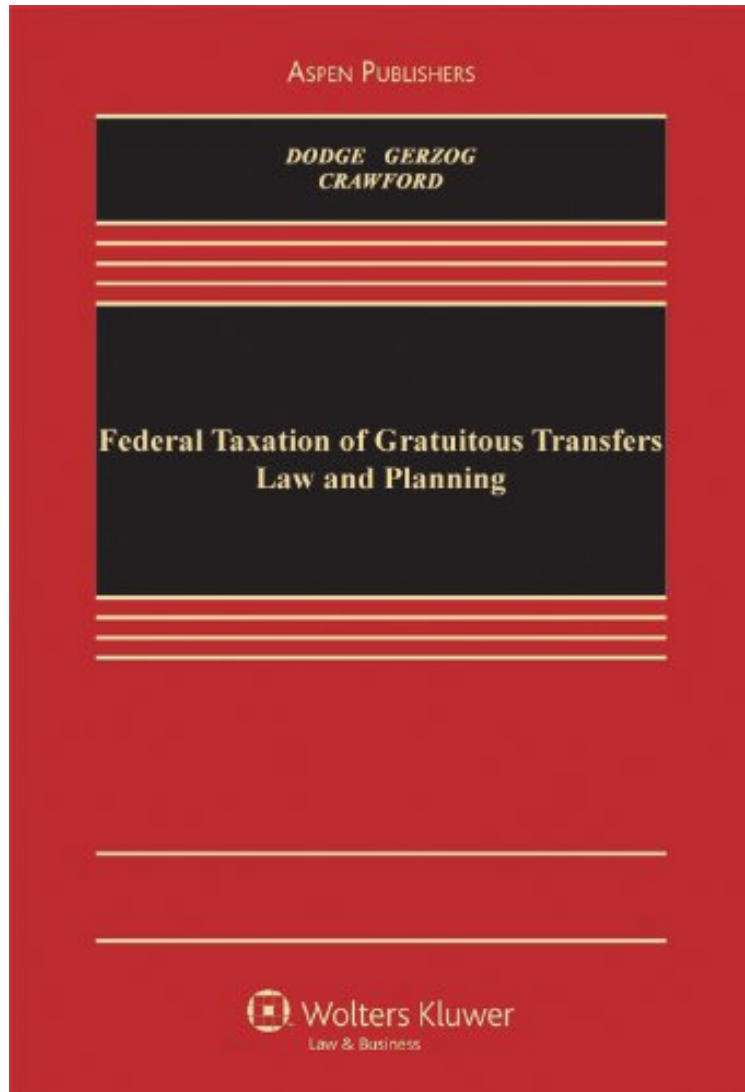


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This book deals with the federal income tax as it bears on gratuitous transfers and with the federal wealth transfer

taxes. The federal wealth transfer taxes presently consist of a partially unified estate and gift tax and a generation-skipping tax. The federal transfer tax system is separate and apart from the federal income tax. Features: Emphasis on text, statutes, and regulations, rather than cases (especially cases that involve routine application of law to facts) "Building block" organization (simple to complex estates), rather than segmented organization according to Code sections. Extensive use of questions and problems to aid students High-profile authorship in Joseph M. Dodge (a highly regarded tax specialist), Wendy C. Gerzog, and Bridget J. Crawford (both well-established in the field) The book reconstitutes the Estate and Gift tax course from the ground up in light of modern estates practice. For example, special valuation rules are treated as basic, as opposed to being just "tacked on" as other books treat them. More emphasis on valuation and use of FLPs than in other books. Valuation is introduced early on and integrated with other material Integration of related income tax materials, including income taxation of estates and trusts Relation of tax doctrine to tax planning strategies Focus on doctrine that influences the practice of estate and trust law, rather than doctrine for its own sake Reference to state law (including recent developments) as it bears on transfer tax issues, with full coverage of issues raised by community property systems