

Federal Estate and Gift Taxation in a Nutshell (Nutshell Series)

McNulty, John K.

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Federal Estate And Gift Taxation In A Nutshell Nutshell Series

**United States. Congress. House.
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Federal Estate And Gift Taxation In A Nutshell Nutshell Series:

Federal Estate and Gift Taxation in a Nutshell John K. McNulty, 1973 *Federal Estate and Gift Taxation in a Nutshell* John K. McNulty, 1973 Provides an introduction to the US law of Federal Estate and Gift Taxation Summarises the law mentioning the purpose and sometimes the alternatives critical evaluations and history of existing legal rules **Federal Estate and Gift Taxation in a Nutshell** John K. McNulty, Grayson M. P. McCouch, 2011 This comprehensive guide can serve either as a course supplement or as a refresher for members of the bar Expert commentary summarizes the law and offers critical perspectives on the estate gift and generation skipping transfer taxes including lifetime and testamentary transfers joint and survivor tenancies life insurance annuities and powers of appointment inclusion and valuation exemptions and exclusions deductions and tax liabilities Additional chapters cover basic tax and estate planning concepts reform proposals and fundamental alternatives to the current transfer tax system *Federal Estate and Gift Taxation in a Nutshell* John K. McNulty, 1983 Wealth Transfer Taxation Constitutionality The Federal Estate Tax Gift Tax and Generation Skipping Transfer Tax Outlined Unification of Transfer Taxes Gratuitous Transfers Transfers During Life Donative Intent Consideration Property Transfer Inclusion in the Gross Estate Alternative Valuation Date Liability for Tax Incomplete Transfers Transfers in Contemplation of Death Retained Interests or Powers Revocable Transfers Special Valuation Rules and Estate Freezes Jointly Owned Property Community Property Property Settlements Life Insurance Annuities Employee Death Benefits Powers of Appointment Inclusion Valuation Exemptions Exclusions Future Interests Deductions Charitable etc Marital Deduction Split Gifts Unified Credit International Estate Planning Reforms and Fundamental Alternatives *Federal Estate and Gift Taxes* United States. Congress. House. Committee on Ways and Means, 1976 **Inheritance and Wealth Tax Aspects of Emigration and Immigration of Individuals** International Fiscal Association. Congress, Juergen Killius, 2003-01-01 Papers presented at a seminar held in Oslo in 2002 during the 56th congress of the International Fiscal Association Includes articles on the income tax treatment of transfers of residence by individuals **American Book Publishing Record Cumulative, 1950-1977** R.R. Bowker Company. Department of Bibliography, 1978 Cases and Materials on Modern Juvenile Justice Sanford J. Fox, 1981 Searching the Law, 3d Edition Frank Bae, Edward Bander, Francis Doyle, Joel Fishman, Paul Richert, 2021-12-13 **Impact of Federal Estate and Gift Taxes on Small Businessmen and Farmers** United States. Congress. Senate. Select Committee on Small Business, 1975 *Revision of Federal Estate Tax Law* United States. Congress. Senate. Committee on Finance, 1976 *Parental Priorities and Economic Inequality* Casey B. Mulligan, 1997 Focuses on intergenerational mobility and intergenerational transmission of inequality **Cases and Materials on Judicial Administration and the Administration of Justice** Dorothy W. Nelson, 1974 Catalog of Copyright Entries. Third Series Library of Congress. Copyright Office, 1974 **Text, Cases, and Materials on Sex-based Discrimination** Herma Hill Kay, 1981 *Civil Procedure; Cases and Materials*, 1974 **Civil Procedure, Cases and Materials** John J.

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