



U.S. Master Estate and Gift Tax Guide (2008)

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CCH's U.S. Master Estate and Gift Tax Guide is a concise and reliable handbook for both tax advisors and estate representatives involved in federal estate and gift tax planning, return preparation and tax payment. This trusted reference provides clear explanations of the laws relating to federal estate, gift and generation-skipping transfer taxes to give readers the solid understanding they need to understand and apply today's complex wealth transfer tax rules. The U.S. Master Estate and Gift Tax Guide provides straightforward guidance for professionals working with estate and gift tax planning, and contains many helpful features, including: - Concise, up-to-date discussions of recent statutory and regulatory law changes, court decisions, and IRS rulings affecting the estate, gift and generation-skipping transfer taxes. - Pertinent tax tables, such as the unified rate and credit, state death tax credit and pre-1977 gift tax rates for easy reference to key tax figures. - Sample filled-in forms in the 706 and 709 series, as well as various generation-skipping transfer tax forms, that illustrate practical compliance application of the tax law. - Citations to Internal Revenue Code, regulations, IRS rulings and court decisions to help practitioners further research the estate and gift tax law. - Code Finding List for quick reference to the IRC sections cited. - Forms Finding List referencing where key IRS forms and worksheets are reproduced and discussed. - A detailed Topical Index to assist in quickly locating specific points discussed in the volume. A special feature of this CCH reference is the Quick Tax Facts card. This handy card is bound into the book for at-a-glance reference to key estate and gift tax rates and credits, figures, filing deadlines and other valuable information. The card is perforated, so it can be removed from the book and posted near the professional's computer or desktop for instant access.

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