



Principles of Wills, Trusts and Estates: Concise Hornbook (Hornbook Series Student Edition)

William M. McGovern, Sheldon F. Kurtz

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Provides an overview of federal gift, estate, and generation-skipping transfer tax laws for the law student or practitioner. Grantor trust rules affecting the wealth disposition process are also addressed. Other subjects include intestacy, succession, power of disposition limits, transfer requirements, revocation, extrinsic evidence, incapacity, and undue influence. Examines trusts and their alternatives, changes in will execution, and problems of construction in future interests. Overviews the Federal Transfer Tax laws relating to estates and trusts, deductions in computing taxable estates, asset valuation, and credits. Generally, emphasis is placed on the Uniform Probate Code throughout the text. The book closely tracks the hardcover Hornbook. The same Section numbers are used, making it easy for readers of the Concise Hornbook to find more detail in the hardcover Hornbook when necessary.

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