

MAT# 42728677

Publisher's Note

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2020 — Release 1

(December 2020)

Previous release was 2018-1

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Catherine Brown

Taxation and Estate Planning

This release updates Chapters 2 and 3.

Highlights

Highlights include:

- **Chapter 2 — Income Taxation for the Terminal Year:**

New commentary discussing advanced life deferred annuities has been added. Chapter 2 has been entirely reviewed and commentary has been updated regarding specific kinds of property, such as principal residence of a personal trust, being subject to special provisions. Discussion of dispositions of land, and rollovers for farm property and fishing property has been added. Other topics

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discussed include rights or things; capital property; charitable gifts made after 2015; and commentary regarding valuation of shares of a corporation and life insurance policies in *Mastronardi Estate v. The Queen*.

- **Chapter 3 — Taxation of the Estate, Testamentary Trusts and Beneficiaries:**

Chapter 3 has been entirely reviewed and refreshed. Commentary has been updated discussing the following topics: taxation of the estate or trust, including the post 2015 rules with respect to charitable gifts and graduated rate estates; and taxation of beneficiaries.

Printed in the United States by Thomson Reuters