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TAXATION AND ESTATE PLANNING

Catherine Brown

2025 — Release 1

Publisher's Special Release Note 2025

The pages in this work were reissued in December 2025 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the December 2025 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

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Highlights

Highlights include:

- **Chapter 4 — Will Planning:**
The entire chapter has been reviewed and refreshed. Commentary has been significantly updated under the headings for the Terminal Year regarding Compliance with Statutory Conditions, Shares of a Private Corporation, and Charitable Donations. Also, under the main heading for The Estate, The Testamentary Trust and the Beneficiaries for subheadings Facilitating Post Mortem Planning regarding Separate Testamentary Trusts, and Post-Mortem Contributions.
- **Chapter 6 — Gifts and Trusts *Inter Vivos*:**
The entire chapter has been reviewed and refreshed. Commentary has been significantly updated under the headings of Income Taxation Affecting Gifts and Transfers to and From Personal Trusts *Inter Vivos* General comments, and Gifts of Farm or Fishing Property. A new section, Loss Restriction Events, has been added to the end of the chapter.