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Publisher's Note From Your Library:

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Catherine Brown

Taxation and Estate Planning

This release updates Chapters 3 and 5.

Highlights

Highlights include:

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

The entire chapter has been reviewed and refreshed. Commentary has been significantly updated under the headings of Graduated Rate Estates; Allocation of Income and Taxable Capital Gains; Ancillary Conduit Provisions — Taxable Dividends; Deemed Realizations of

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Deemed Capital Gains and Capital Losses; and Testamentary Trust
Loss of Status as a Personal Trust.

- **Chapter 5 — Post Mortem Tax Planning:**
The entire chapter has been reviewed and refreshed. Commentary has been significantly updated under the headings Graduated Rate Estate; Deferring Tax for Capital Property, and Principal Trusts; and Administration of Charitable Gifts.