

Important: Filing/Shelving Instructions or Shipment Insert

Tax Aspects of Marital Dissolution **Second Edition, Revised**

By Leon Gabinet

Enclosed is 2024-2025 Supplement for *Tax Aspects of Marital Dissolution*. This enclosure replaces the 2023 supplement. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

Shelving Instructions

- REMOVE and RECYCLE the 2023 pocket part from the back of the volume.
- PLACE the new 2024-2025 pocket part in the back of the volume.

Highlights

New features and recent developments in this update include:

- This 2024-2025 Supplement describes the continuing impact on divorce planning from the sweeping Tax Cuts and Jobs Act (Public Law 115-97) (the “2017 TCJA Tax Act” or “TCJA”), updated cases and regulations.

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