

## **Important: Shipment Insert**

# **Massachusetts Practice Series™ Volumes 4, 4A, 4B, and 4C – Taxation 2025 Update**

Enclosed please find the 2025 pocket part for Volume 4 and the 2025 Editions (stand-alone pamphlets) for Volumes 4A, 4B, and 4C of the Massachusetts Practice Series, Taxation. 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 2024 pocket part, which is located in the back of volume 4, and RECYCLE the 2024 pamphlets for volumes 4A, 4B, and 4C.
- PLACE the new 2025 pocket part in the sleeve located on the back, inside cover of volume 4.
- PLACE the new 2025 pamphlets for volumes 4A, 4B, and 4C on your shelf next to volume 4.

### **Highlights**

New features and recent developments in the 2025 pocket part include:

- Part B gross income—Modifications (§ 4:3)
- Credits against tax (§ 4:10)
- Credits against the excise (§ 6:4)
- The post—2002 estate tax (§ 9:1)
- Exemptions—Health care items (§ 11:40)
- Extensions (§ 14:3)
- Valuation methods—Depreciated reproduction costs (§ 20:5)
- Valuation—Agricultural and horticultural land (§ 20:7)

Westlaw Database Identifier: MAPRAC-TAX

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