

## **TRUSTS, 2025–2026 EDITION**

This 2025–2026 edition of *Trusts* includes the following highlights:

- Updated discussion of marital deduction trusts, with exemption amount increases in the “One Big Beautiful Bill” Act of 2025. §§ **1:3 and 1:6**
- Updated discussion of Roth IRA trusts in light of the SECURE and SECURE 2.0 Acts. §§ **1B:2, 1B:3, 1B:5, and 1B:7**
- Updated discussion of IRA “stretch” trusts. § **1C:2**
- Updated discussion of funding trusts with retirement accounts. § **32:13**
- Updated federal estate, gift, and generation-skipping transfer tax table. **Appendix I**