

2024-2025 Highlights

New features and recent developments in this 2024-2025 update include updates to:

- **Chapter 12.** Gifts by Donor-Trustors
- **Chapter 21.** Analysis of Specific Trust Sections—Substantive Provisions
- **Chapter 28.** Revocable Life Insurance Trusts
- **Chapter 31.** Use of Discretionary Additional Documents With a Revocable Trust
- **Chapter 49.** Use of a Non A-B Trust
- **Chapter 51.** Cyber Estate Planning and Administration
- **Chapter 53.** Post-Mortem Tax Planning With a Revocable Trust
- **Chapter 61.** Keeping Current With Clients
- **Chapter 64.** Estate, Gift and GST Tax Relief Under the American Taxpayer Relief Act of 2012
- **Chapter 65.** The Applicable Credit and Exclusion Amounts and Portability of the DSUEA
- **Chapter 67.** Submission to Internal Revenue Service of Form 706
- **Chapter 68.** Use of Notarization
- **Appendix 21A.** The Fundamentals of Family and Individual Estate Planning
- **Appendix 157.** Form SS-4
- **Appendix 183.** Sample IRS Form 1041
- **Appendix 185.** Benefits of Gifting
- **Appendix 202.** Specific Information
- **Appendix 211.** Form 2848—Power of Attorney and IRS Written Instructions
- **Appendix 213.** Form 709 United States Gift (and Generation-Skipping) Tax Return and Instructions
- **Appendix 219.** IRS Form 4506-T Request for Transcript of Tax Return
- **Appendix 224.** Annual Indexed Amounts