

2025-2026 Authors' Highlights

Irrevocable Trusts received extensive fine-tuning editing this year to bring the text current with recent developments and enhance their pedagogical value. In addition, the forms and other documents in the Appendices were carefully reviewed to be make certain that the most current versions are included.

Chapters and appendices that were revised include but are not limited to:

- Chapter 8.** Working with the Internal Revenue Service
- Chapter 10.** Children's Trust Under § 2503(c)
- Chapter 14.** Overview of Estate and Gift Tax Exclusions and Exemptions
- Chapter 20.** Generation Skipping Trusts
- Chapter 28.** Special Needs Trusts
- Chapter 40.** Income Tax Planning For Irrevocable Trusts
- Chapter 44.** Gifting from Foreign Non-Residents Not U.S. Citizens
- Appendix 6.** States Adopting the Uniform Prudent Investor Act
- Appendix 9.** Merrill-Lynch Certification
- Appendix 18.** Rev. Proc. 2024-1 Rulings and Determination Letters
- Appendix 19.** Rev. Proc. 2024-3 (IRS RPR) Rulings and Determination Letters
- Appendix 40.** Gift Tax Return for [Name] and [Name]
- Appendix 43.** Form 1041—Fiduciary Income Tax Return for Estate of [Name]
- Appendix 89.** Instructions for Form 1041
- Appendix 111.** Annual Indexed Amounts
- Glossary**