

## Highlights of the 2025-2026 Edition

Highlights of the 2025-2026 softbound edition of Family Estate Planning Guide include:

- New section covering the changes to estate and gift taxation implemented by the “One Big Beautiful Bill” Act of 2025. § 7:1.80
- Supreme Court decision in *Connelly v. U.S.*, concerning redemption of deceased shareholder’s stock with life insurance proceeds. §§ 12:2(h), 14:5(a), 21:2
- Updated requirements related to retirement plans under the SECURE 2.0 Act. §§ 24:10(b), 24:15, 24:29(c), 32:6, 32:7