

What's New in the 2026 Edition

New features and recent developments in the 2026 edition include:

- Discussion of the effect of the “Big Beautiful Bill Act” and the ongoing implications of the increased federal exemption and its interaction with Connecticut estate and gift tax laws
- Discussion of changes to the Connecticut estate and gift tax exemptions
- Updated discussion of the calculations to maximize both federal and Connecticut estate tax exemptions
- Relevant Tax and Probate forms updated to most current versions