

## Preface to 2025 Edition

The purpose of the first three volumes of Iowa Practice is to provide the practicing attorney with an introduction to a variety of common practice areas. This update includes changes made by the 2024 Iowa General Assembly, recent cases and amendments to the Internal Revenue Code and regulations where relevant.

The General Assembly again failed to pass the revisions to the Guardian and Conservatorship statutes. In addition, it failed to pass any of the changes proposed by the probate, trust and estate planning section for 2025. With regard to dissolution of marriage, changes were made in the valuation and division of retirement benefits. In a short-term marriage benefits do not need to be equal. Provision can be made for dependent adult support. Conditional guilty pleas are discussed in the chapter on Appeals to the Supreme Court. The indexed numbers in the federal estate and gift tax chapters have been updated. The chapter on Appeals to the Supreme Court also contains a review of the revised rules of Appellate Procedure.

The authors hope that the users of these volumes will find them to be a valuable addition to their practice. Any comments by users are always welcome.

MARLIN M. VOLZ, JR.  
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