

Planning an Estate: A Guidebook of Principles and Techniques

2024-2025 Highlights

The 2024-2025 update to *Planning an Estate* includes updates to:

- **Chapter 1** Introduction to Estate Planning
- **Chapter 2** Overview of Tax Principles
- **Chapter 3** Planning a Small Family Estate
- **Chapter 4** Obtaining the Marital Deduction and the Community Property Exclusion to Save Death Taxes
- **Chapter 5** Bypass Trusts and Generation-Skipping Transfers
- **Chapter 6** Avoiding Probate
- **Chapter 7** Using a Revocable Living Trust
- **Chapter 8** Making Gifts
- **Chapter 9** Advanced Wealth Transfer Techniques
- **Chapter 10** Life Insurance
- **Chapter 12** Handling a Business Interest
- **Chapter 13** Employee Benefits
- **Chapter 14** Making Gifts to Charity
- **Chapter 15** Tax Planning for the Estate After the Owner's Death
- **Appendix I** Federal Individual Income Tax Rates for Tax Years Beginning in 2023 and 2024
- **Appendix IV** Unified Estate and Gift Tax Credit
- **Appendix V** Gift Tax Annual Exclusion -1975 to Present
- **Appendix VII** Generation-Skipping Transfer Tax Exemption