

INTRODUCTION TO THE 2025-2026 EDITION

New York Wills, 2d is a comprehensive treatise that discusses all the essential details of wills—from the simplest wills without trust provisions, to the most complex documents for estates worth millions of dollars. It includes a complete set of more than 35 ready-to-use, customizable wills, along with comprehensive in-depth analysis for each will, plus extensive references to qualified domestic trusts and the regulations for QDOTs.

New features and recent developments in this 2025-2026 Edition include:

- The 2025 federal unified applicable exclusion amounts for estate and gift taxes.
- The 2025 New York State estate tax basic exclusion amount.
- The 2025 amount at which the maximum income tax bracket on accumulated trust income is reached.
- The 2025 federal generation-skipping transfer tax exclusion amount.