INTRODUCTION TO THE 2026-2027 EDITION

Wills is a comprehensive treatise that provides a complete set of wills for all estate planning needs, from exordium to attestation. It pares down the potentially infinite selection of wills to more than 30 essential documents which can be modified to address virtually any situation. *Wills* also includes commentary on each will, with alerts to tax considerations and expert advice regarding when to use each will.

Highlights

New features and recent developments in this 2026-2027 Edition include:

- The 2026 federal unified applicable exclusion amounts for estate and gift taxes.
- The 2026 federal generation-skipping transfer tax exclusion amount.
- The 2026 amount at which the maximum income tax bracket on accumulated trust income is reached.
- Update regarding the status of bill to enact New York Trust Code.
- Update on states adopting or proposing adopting the Uniform Directed Trust Act.