2026-2027 Authors' Highlights

Irrevocable Trusts extensive fine-tuning editing this year to bring the text cur- rent with recent developments and enhance their pedological value. In addition, the forms and other documents in the Appendices were carefully reviewed to be make certain that the most current versions are included.

Chapters and appendices that were revised include but are not limited to:

Chapter 8. Working with the Internal Revenue Service
Chapter 14. Overview of Estate and Gift Tax Exclusions and Exemptions
Chapter 20. Generation Skipping Trusts
Chapter 21. The Use of Life Insurance Products with Irrevocable Trusts
Chapter 27. Medicaid Trusts
Chapter 28. Special Needs Trusts
Chapter 33. Dynasty Trust
Chapter 40. Income Tax Planning For Irrevocable Trusts
Chapter 42. Incentive Trusts
Chapter 44. Gifting from Foreign Non-Residents Not U.S. Citizens
Appendix 18. Rev. Proc. 2026-1 Rulings and Determination Letters
Appendix 19. Rev. Proc. 2026-3 (IRS RPR) Rulings and Determination Letters
Appendix 29. Form SS-4—Application for Employer Identification Number and Instructions
Appendix 40. Gift Tax Return for *[Name]* and *[Name]*
Appendix 43. Form 1041—Fiduciary Income Tax Return for Estate of *[Name]*
Appendix 89. Instructions for Form 1041
Appendix 103. Return and Instructions for Form 3520 Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts