



## **Pennell's Federal Wealth Transfer Taxation (American Casebook Series)**

*Jeffrey Pennell*

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This book is the successor to Kahn, Waggoner, and Pennell's *Federal Taxation of Gifts, Trusts and Estates*, 3rd Edition. Professor Pennell has completely updated this time-honored treatment of the wealth transfer taxes to incorporate all major developments, specifically including EGTRRA 2001 and the possibility of phase-in repeal of the estate and generation-skipping transfer taxes. He has also restructured this classic casebook to make it even easier to use. Users of prior editions will find all their familiar text has been retained and upgraded, but the order has been revised to embrace a more traditional approach to the Code. The new edition addresses all of the estate tax inclusion rules, then the estate tax deductions and calculation rules, before confronting the gift tax, then §§2701 through 2704, and finally the generation-skipping transfer tax. The new edition also has been streamlined by removing the chapters on the income taxation of trusts, estates, grantors, and b



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