



# Federal Taxation of Estates, Trusts and Gifts: Cases, Problems and Materials (Loose-leaf version)

*Ira Mark Bloom, Kenneth F. Joyce*

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**Federal Taxations of Estates, Trusts and Gifts** begins with discussion of the development of the basic rules governing the transfer taxation of the simple estate, outright gifts, generation-skipping transfers, and the income taxation of trust and estates. The authors then explore more complex transactions, such as trusts with retained interests or powers, from the perspective of all four tax systems.

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