



## Fundamentals of Federal Estate, Gift, and Generation-Skipping Taxes: Cases and Materials (Hardback)

By Anne-marie Rhodes

LEG Inc. (dba West Academic Publishing, United States, 2017. Hardback. Condition: New. New. Language: English . Brand New Book. The goal of this casebook is to present transfer taxation to law students in a clear, logical, and engaging manner. Although tax is statutory, the primary theory underlying this text is that case law makes tax law understandable to students. The primary objective is to have students learn and, therefore, the book does not attempt to hide the ball, as the material itself is difficult enough. The taxes are introduced in order of enactment - estate, gift, and GST - underscoring for students how infirmities in one tax can lead to another tax and how understanding tax history can aid in understanding tax. Each of the fifteen chapters begins with an overview of the chapter's main points and materials, and concludes with study problems for students to test their understanding. The core material is case law: lightly-edited cases with extensive notes that are both explanatory and exploratory. Case law, however, is not wholly sufficient. Therefore, this text also incorporates Treasury and private practice perspectives to give a fuller view of tax law today. For example, the book has several examples of trust...



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