



# **Federal Estate & Gift Taxes: Code & Regulations (Including Related Income Tax Provisions), As of March 2016**

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CCH's Federal Estate & Gift Taxes: Code and Regulations is an indispensable single-source compilation of the estate and gift tax law. It provides the following: - Full official text of the estate, gift, and generation-skipping transfer tax provisions of the Internal Revenue Code and the corresponding Final, Temporary, and Proposed Regulations. Also included are selected income tax Code sections and Regulations that closely relate to estate and gift taxes, as well as selected procedural Code sections and corresponding Regulations. - Unified transfer tax rates and the income tax rates applicable to estates and trusts, presented in tabular form for quick reference. This helpful reference features a reader-friendly format, with an expanded 7-1/2" x 10" oversized page and larger type fonts for enhanced readability. To help facilitate users' research: - All Final, Temporary and Proposed Regulations are presented in Code section order rather than categorized by type (estate, gift, etc.). - The Code, Regulations, and Index sections are identified by special bleeder cuts so that users can quickly and easily identify these sections. Parallel arrangement by Code section ensures efficient research and a Table of Contents provides easy location of the contents by subject. This reference's portable one-volume presentation with expanded page size and larger type fonts for enhanced readability makes it a handy alternative to the unabridged multi-volume IRC and Regs. Reflects statutory and regulatory developments through March 2015.

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