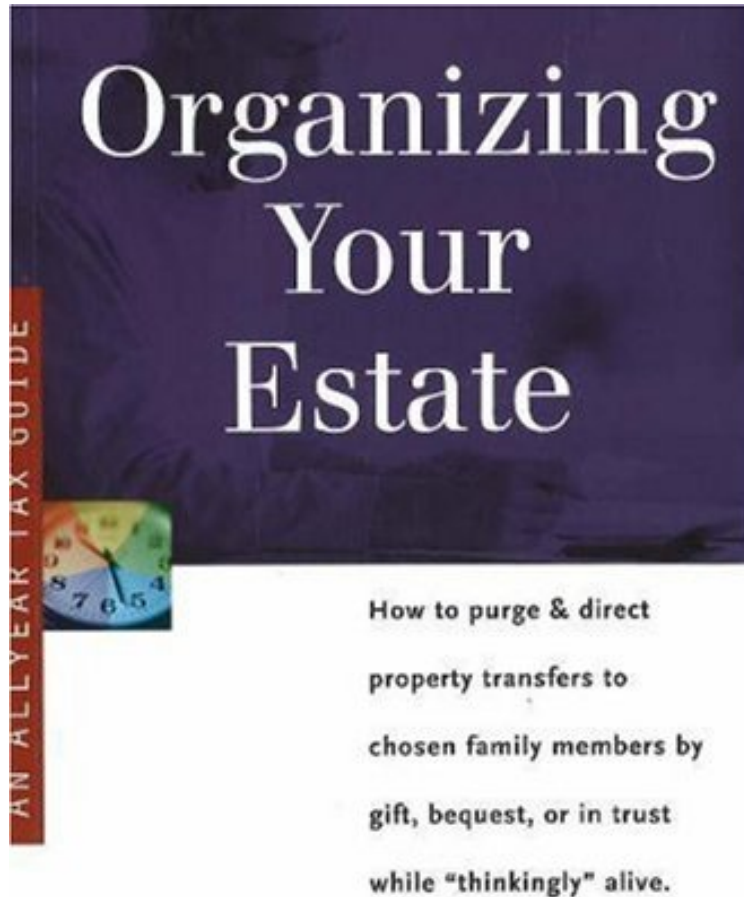


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About the AuthorHolmes F. Crouch has been an IRS-licensed tax practitioner and consultant for more than 25 years. He is the author of more than 25 books, including Living Wills Trusts, Rental Real Estate, Small C S Corporations, and Your Trustee Duties. He lives in Saratoga, California.