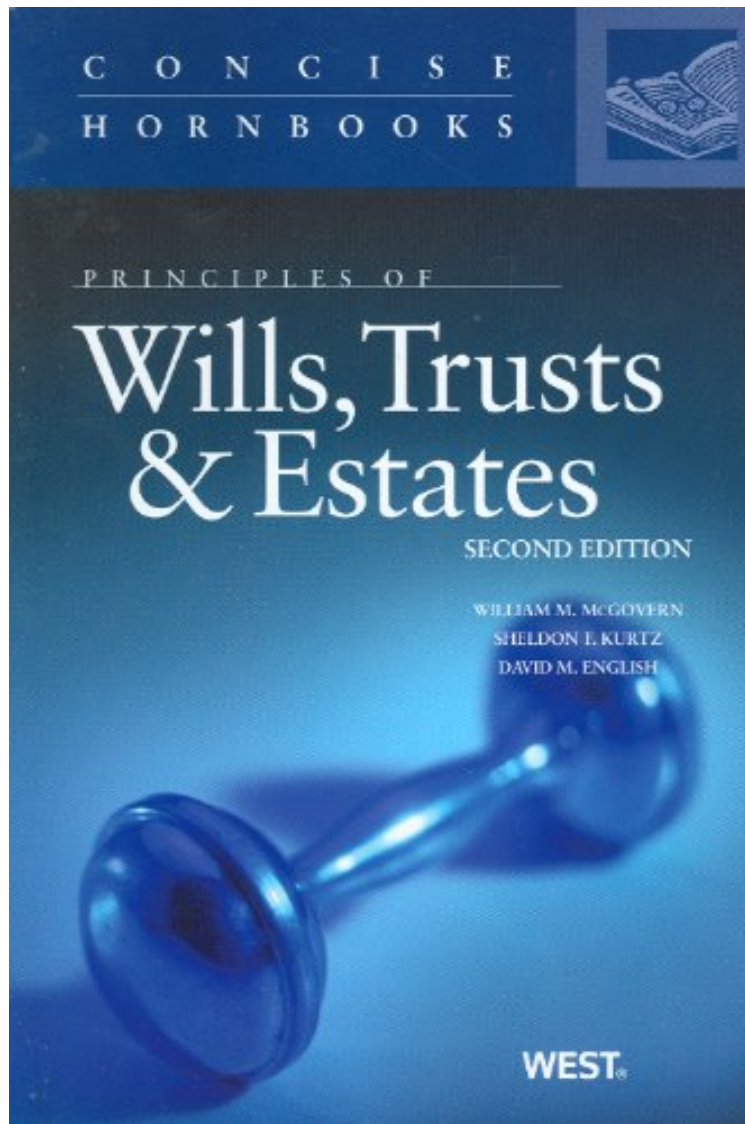


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This book introduces students to the federal gift, estate, and generation-skipping transfer tax laws; grantor trust rules affecting the wealth disposition process; and the income tax rules applicable to estates and trusts. It covers recent cases

and secondary literature and, reflecting the current trend toward globalization, it also includes a discussion of comparative law. It emphasizes the lawyer's role as drafter or estate planner and suggests ways to avoid problems that otherwise lead to litigation. It closely tracks the authors' more detailed hornbook, using the same section numbers for easy retrieval of information in the longer version.