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# Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance (Insurance Counselor)

*Lawrence Brody, Norman H. Lane, Mary Ann Mancini*  
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## Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance

Third Edition

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#6133622 in Books 2016-02-07Original language:EnglishPDF # 1 10.88 x .38 x 8.53l, .0 #File Name:  
161438665X189 pages | File size: 64.Mb

Lawrence Brody, Norman H. Lane, Mary Ann Mancini : Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance (Insurance Counselor) before purchasing it in order to gage whether or not it would be worth my time, and all praised Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance (Insurance Counselor):

Concise and clearly written, this primer examines the federal transfer tax aspects of life insurance. It considers all issues related to the federal transfer taxation of life insurance. With its guidance, planners can minimize the transfer

tax of an estate plan and avoid the many pitfalls that can occur in these transactions. Beginning with a discussion of life insurance as a gift, the authors explain the valuation of policies and their qualification for the gift tax annual exclusion. Among the areas discussed are: Outright transfers, transfers in trust, and indirect gifts The uses and issues relating to Crummey powers The gift tax marital deduction Following this, the authors explain the gift tax in further detail, including cases when a gift occurs with respect to a life insurance policy, the valuation of the gift, and the availability of the gift tax annual exclusion and the gift tax charitable or marital deduction. Subsequent chapters address other relevant topics, including: Estate taxation of life insurance, with emphasis on the two IRC sections that have particular application to life insurance: sections 2035 and 2042 Generation-skipping transfer tax and its application to life insurance and irrevocable life insurance trusts Community property considerations