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The new seventh edition of Manning on Estate Planning provides a comprehensive guide to the current law and regulations after the recent changes. Written by practitioners with more than 75 years of combined planning experience, Manning on Estate Planning, Seventh Edition has been the planning tool of choice for seasoned professionals who want sound advice on how to craft flexible, individualized estate plans that help clients reach tax and non-tax goals. Manning on Estate Planning, Seventh ...

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Long pending estate tax decisions were finally made by Congress in 2012 that have a significant impact on estate planning into the future. The new seventh edition of Manning on Estate Planning provides a comprehensive guide to the current law and regulations after the recent changes. Written by practitioners with more than 75 years of combined planning experience, Manning on Estate Planning, Seventh Edition has been the planning tool of choice for seasoned professionals who want sound advice on how to craft flexible, individualized estate plans that help clients reach tax and non-tax

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goals. Manning on Estate Planning, Seventh Edition provides a comprehensive survey of the features, advantages, drawbacks, risks, and current and future viability of every available planning vehicle, including:

- giving you a working knowledge of the pros, cons, and viability of QTIPs, QDOTs, QSSTs, ESBTs, straight income trusts, charitable lead trusts, grantor trusts, private annuities, and many other strategies
- enabling you to carefully consider all pertinent planning contexts and contingencies, including family issues, before crafting tailor-made plans for each client, and
- helping you deal effectively with IRS special valuation rules, the GST tax, the federal income tax treatment of qualified employee benefit plans, and other especially complex issues.

Manning on Estate Planning provides practical guidance throughout, helping you:

- exploit exemptions that

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protect lifetime transfers from gift taxes•assess each client's planning objectives and select the right planning strategies•draft airtight planning documents•avoid the problems specific to certain planning strategies•devise effective plans that deal with the changes created by the American Taxpayer Relief Act of 2012•deploy separate trusts to help clients qualify for the GST exemption•help couples exploit the marital deduction•structure inter vivos trusts to provide estate tax-free assets for children, and•defer taxes by picking the right beneficiaries of a qualified retirement program.Filled with practical suggestions and planning tips, Manning on Estate Planning, Seventh Edition, is your comprehensive guide to the many changes in estate planning.Updated at least once a year, Manning on Estate Planning is an essential reference for professional estate

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planners and tax attorneys and a useful and accessible resource for any individual concerned about estate planning.

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