

Estate and Gift Taxation

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THIRD EDITION

Brant J. Hellwig

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CAROLINA ACADEMIC PRESS
Durham, North Carolina

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ISBN 978-1-5310-1216-8
eBook ISBN 978-1-5310-1217-5
LCCN 2018952159

Carolina Academic Press, LLC
700 Kent Street
Durham, North Carolina 27701
Telephone (919) 489-7486
Fax (919) 493-5668
www.cap-press.com

Printed in the United States of America

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2055(a)(5)	18.01		
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		2105(b)(3)	26.02[F]
2056(d)(2)(B)	26.05[B][5]	2105(c)	26.02[B]
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2056A(b)(3)(B)	26.05[B][3]	2207B	20.02[A]
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2801(b)	26.04[B][1]	6662(g)(1)	7.03[A]
2801(d)	26.04[B][1]	6662(h)(2)(C)	7.03[A]
2801(e)(1)	26.04[B][2]	7520	7.08; 7.08[A], [B], [D];
2801(e)(2)	26.04[B][1]		7.09; 10.05[B], [B][2];
2801(e)(3)	26.04[B][1]		15.01[A], [B], [D];
2801(e)(4)(A)	26.04[B][1]		15.02[D]; 18.04[B][2];
2801(e)(4)(B)	26.04[B][1]		Ch. 23
2801(f)	26.04[B][2]	7520(a)	7.08; 10.05[A]; 15.02[D];
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4966(c)	18.05	7520(a)(2)	7.08
4966(d)(1)	18.05	7520(c)	7.08
4966(d)(2)	18.05	7520(c)(3)	7.08
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6019(a)	1.03[A]	7701(o)	7.07[C][2]
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6163	20.02[B][2]	7872(a)	3.02[B][2][a]

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7872(d)(2)	3.02[B][2][a]	20.2031-1(b)	1.06; 7.02; 7.08[B];
7872(e)(1)(A)	3.02[B][2][a]		8.03[A]; 12.05[A]
7872(e)(1)(B)	3.02[B][2][a]	20.2031-2(a)	7.04
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20.2053-4(d)(1)	17.01[A][1][b]	20.2056(b)-4(a)	19.04
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20.2056A-2(d)(3)	26.05; 26.05[B][4]	25.2503-3	Ch. 5
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68-670, 1968-2 C.B. 413	5.01[C][3]
69-56, 1969-1 C.B. 224	19.03[B][1][a]
69-285, 1969-1 C.B. 222	18.02[A]
69-345, 1969-1 C.B. 226	5.01[C][1]
69-402, 1969-2 C.B. 176	17.02[B][4][c]

69-596, 1969-2 C.B. 179	26.02[G]
70-155, 1970-1 C.B. 189	10.01[A][1][a]
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70-452, 1970-2 C.B. 199	18.02[B]
70-513, 1970-2 C.B. 194	11.02[C]; 11.04[A]
70-600, 1970-2 C.B. 194	17.01[A][3][c]
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71-200, 1971-1 C.B. 272	18.02[A]
71-443, 1971-2 C.B. 337	5.01[A][1]
72-8, 1972-1 C.B. 309	19.02[C]
72-307, 1972-1 C.B. 307	9.03[C]
72-355, 1972-2 C.B. 532	5.01[A][1]; 5.03
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78-168, 1978-1 C.B. 298	5.01[A]
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79-129, 1979-1 C.B. 306	9.03[I]
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79-159, 1979-1 C.B. 308	18.01[A]
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79-252, 1979-2 C.B. 333	17.02[B][4][c]
79-312, 1979-2 C.B. 29	6.05
79-354, 1979-2 C.B. 334	19.01[A]
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79-372, 1979-2 C.B. 330	8.02[C][3]
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Preface

Estate and Gift Taxation, now in its third edition, provides teaching materials for a course on the U.S. transfer tax system, as it exists following enactment of the Tax Cuts and Jobs Act of 2017. The text is structured through 26 discrete chapters, and the chapter headings supply a reasonable course syllabus. While some of the longer or more complicated chapters may require two class sessions, most chapters are intended to be covered in a single class. In addition to incorporating the most recent legislative developments, the third edition discusses the major cases and rulings that have been decided since publication of the second edition.

The first chapter provides an overview of the federal transfer tax regime, one intended to introduce students to the basic structures of the estate tax, gift tax, and generation-skipping transfer (GST) tax. This chapter closes by summarizing the modern-era legislative developments in the transfer tax context. After this introduction, the text proceeds to examine the estate tax and gift tax bases primarily in a context-specific (e.g., life insurance, retained-interest transfers, marital transfers) manner, and the majority of the text is devoted to these topics. The text then transitions to a discussion of the GST tax base and allocation of the GST tax exemption, followed by a discussion of a majority of the special valuation rules under Chapter 14 (apart from § 2702, which is addressed earlier in the context of retained-interest transfers). The text closes with a chapter devoted to the application of the U.S. transfer tax regime in the international setting.

This text is intended to serve as a complement to the study of the Code and Regulations. Each chapter contains an overview of the subject that is structured around an assignment to these primary authorities. The text differs considerably from the traditional casebook format. Critical passages of important cases or rulings generally are limited to excerpts in the overview, and edited opinions of seminal decisions appear on only a handful of occasions.

Each chapter closes with a set of sophisticated, practice-oriented problems that require students to spot and resolve issues that would be encountered in an estate planning practice.

Acknowledgments

The authors thank Washington and Lee University School of Law for its generous support in connection with this project. Additionally, the authors are grateful for our former research assistants, whose considerable efforts are reflected in the text. The authors received a number of comments and suggestions from colleagues who adopted the first and second editions; we greatly appreciate the feedback and believe this third edition is better for it.

