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# Florida Estates Practice Guide

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Publication 00737 Release 78

August 2006

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## HIGHLIGHTS

### Check Out What's Available from LexisNexis Matthew Bender.™

- Go to the end of this update for full details about exciting treatises and other products available from LexisNexis Matthew Bender.™

Release 78 of *Florida Estates Practice Guide* features:

- Commentary and analysis throughout the text on recent developments, including the repeal of federal estate tax and generation-skipping transfer tax for decedents dying and transfers made after 2009, the “sunset provisions” of the repeal, and the impact these provisions will have on estates in upcoming years.

- *New* information regarding the federal income tax exceptions and amendments made to accommodate victims of Hurricanes Katrina, Rita and Wilma. [See Ch. 40, “Federal Estate Tax,” and Ch. 46, “Income Tax Returns for the Decedent and the Estate.”]

- New IRS forms, including Form

706-GS(D), Generation-Skipping Transfer Tax Return for Distributions [See § 40.209] and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations. [See § 40.210]

- Updated income tax rate schedules throughout the text.

- Changes to the “kiddie tax” provision. [See Ch. 1, “Estate Planning Guide,” Ch. 27, “Testamentary Trusts,” and Ch. 37, “Living Trusts.”]

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# **FLORIDA ESTATES PRACTICE GUIDE**

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**Publication 737 Release 78**

**August 2006**

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