

**PUBLICATION UPDATE**

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# Florida Estates Practice Guide

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Publication 737    Release 90    July 2010

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**HIGHLIGHTS**

**Basis Rules Applicable to Deaths During 2010**

- See Chapter 40 for more information.

**Estate Planning Resource Page on Lexis.com**

- For the complete collection of estates practice information and resources available online, sign onto Lexis.com© and follow this path: Legal ⇒ Area of Law by Topic ⇒ Estates, Gifts & Trusts.

**Check Out What's Available from LexisNexis Matthew Bender™:**

- See below for full details about more Florida treatises and other Federal products available from LexisNexis Matthew Bender.™

*residents, and Nonresident Aliens; and*

- Florida DR-308—*Request and Certificate for Waiver and Release of Florida Estate Tax Lien.*

LexisNexis recently launched its newest web center: **Estate Practice & Elder Law**. Visit <http://www.lexisnexis.com/community/estate-elderlaw/> to see what all the buzz is about!

**Check Out What's Available from LexisNexis Matthew Bender™:**

**Planning for the Elderly in Florida**—This practice guide provides analysis and commentary on the laws and regulations affecting the elderly in Florida, as well as checklists and forms to facilitate counseling and drafting. [1 vol/pub 1297]

**Modern Estate Planning (Second Edition)**—A team of tax professors completely rewrote this 5-volume set after Congress approved a gradual phase-out of the federal estate and generation-skipping transfer taxes. [5 vols/pub 406]

**Federal Tax Practice and Procedure**—A team of tax professors and practitioners has written this ultimate

Revised forms in this release include:

- IRS Form 1041, Schedule I—*Alternative Minimum Tax—Estates and Trusts*;
- Florida DR-310—*Domicile Statement*;
- Florida F-706—*Florida Estate Tax Return for Residents, Non-*

primer on how to resolve disputes with the IRS. [1 vol/pub 1253]

**Planning Tax-Exempt Organizations**—This treatise tells you everything you need to know about the federal tax aspects of establishing and operating a tax-exempt entity. [1 vol/pub 1244]

**Taxation of Intellectual Property and Technology**—A new volume has been added to this comprehensive guide to the federal tax consequences of the development, purchase, sale and licensing of intellectual properties, including inventions, trade secrets, trademarks, trade names, copyrights, computer software, and the Internet. [2 vols/pub 688]

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and estate planning, written by America's leading experts. [Lexis menu MBTAX5]

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# **FLORIDA ESTATES PRACTICE GUIDE**

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