

# Federal Taxation of Wealth Transfers, Third Edition (Aspen Casebooks)

Stephanie J. Willbanks

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### Federal Taxation of Wealth Transfers, Third Edition (Aspen Casebooks)

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Federal Taxation of Wealth Transfers, Third Edition (Aspen Casebooks) Stephanie J. Willbanks With an emphasis on tax planning, Federal Taxation of Wealth Transfers, Second Edition, integrates problems with statutes, regulations, and cases to create a highly teachable and student-friendly casebook.

This text provides an effective treatment of estate and gift taxation that includes:

- a problem-based approach that emphasizes planning and integrates statutes, cases, and regulations
- a logical and flexible five-part organization that can be reordered to adapt to different teaching approaches
- clear introductory and background notes that provide context for cases and problems
- focused teaching objectives that include problem-solving, understanding statutory construction, and developing policy analysis skills
- a manageable overall length for a 3-credit basic wealth transfer tax class

With new problems and expanded text, the Second Edition also offers:

- new principal cases deciding on family limited partnerships, such as Strangi IV and Kimbell v. U.S., with discussion of Estate of Bongard and Estate of Rosen in the note material
- additional major cases regarding:
  - post-death and post gift events
  - buy-sell agreements
  - valuation of lottery payments
  - continuing debate about the estate tax

Ideally suited to teaching estate and gift taxation, Professor Willbanks' problem-based pedagogy, with its flexible organization and integrated approach, may well be the most effective method available for teaching this course.



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