



# Financial and Estate Planning Guide (16th Edition)

*Sidney Kess, CPA with Co-authors Terence Myers and Dorinda DeScherer*

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The CCH Financial and Estate Planning Guide is the premier guidebook for professionals who structure, tailor and administer financial and estate plans. In the clearest of language, the guide explains all the important planning concepts, and examines the most important techniques used to set and meet the financial goals of clients and their families. This new 15th Edition reflects the latest law changes, including the American Jobs Creation Act of 2004, the Working Families Tax Relief Act of 2004 and the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, as well as new regulatory and practice developments. Written simply and covering the full breadth of planning subjects, all financial and estate planning professionals--from novice planners to the most advanced estate tax attorneys--can benefit greatly from CCH's Financial and Estate Planning Guide. The book is divided into four main sections: **GENERAL PRINCIPLES AND TECHNIQUES** discusses the art of planning, client analysis, charitable giving, using trusts, life insurance and annuities, employee benefits, wills and numerous critical components of the overall plan. **SPECIAL SITUATIONS** covers planning considerations for specific types of individuals and situations including executives and professionals, business owners, partners, farmers and ranchers, the elderly, couples living together, planning for marriage, divorce or separation, and others. **BUILDING THE ESTATE** provides an indepth review of investment vehicles and financial planning strategies, family income-splitting techniques, year-end and new year tax planning, maximizing deductions and reducing taxes, social security, medicare and medicaid, and more. **PLANNING AIDS** provides tax rate schedules, life expectancy tables, example interest rate tables, and other useful tools.

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