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- **Marital Deduction and Credit Shelter Dispositions and the Use of Formula Provisions**

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LISTED BELOW ARE SOME OF OUR RECENT LEAD ARTICLES AND POINTS OF INTEREST.

To view a more comprehensive list of our more-than-35 years of lead articles, please visit ustrust.com/practical-drafting.

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- More than 200 pages of annotated provisions, updated to reflect the impact of the American Taxpayer Relief Act of 2012
- Provides the dispositive and tax-related clauses you will need for drafting wills and trust agreements
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  - Charitable split-interest trusts
  - Grantor-retained interest trusts
  - Generation-skipping transfers
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By Richard B. Covey, Esq.

Published by U.S. Trust, Bank of America Private Wealth Management

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