

*This is your Release #6 (May 2020)*

# **Manning on Estate Planning** *Seventh Edition*

**by Jerome A. Manning,  
Anita S. Rosenbloom, Seth D. Slotkin, and Kevin Matz**

With this sixth release to the seventh edition of *Manning on Estate Planning*, the authors have updated the treatise with the latest significant changes in the law and practice of estate planning.

Highlights to Release #6 include:

- Updated **Chapter 1, Getting Started**, and **Chapter 3, The Nonmarital Share**, discuss indexed amounts for: the exemption equivalent of the unified credit; the lifetime gift tax exemption; the estate, gift and generation-skipping transfer tax exemptions; and the annual exclusion for non-citizen spouses.
- Expanded **section 10:5, Transfers Soon Before Death to Achieve Minority Position**, explains that application of the three-year clawback rule in New York can complicate the tax treatment of a gift made shortly before death.

Thank you for purchasing *Manning on Estate Planning*. If you have questions about this product, or would like information on our other products, please contact customer service at [info@pli.edu](mailto:info@pli.edu) or at (800) 260-4PLI.

Practising Law Institute  
1177 Avenue of the Americas  
New York, NY 10036  
**#290189**



## FILING INSTRUCTIONS

# Manning on Estate Planning

## *Seventh Edition*

**Release #6**  
**(May 2020)**

**REMOVE OLD PAGES**  
**NUMBERED:**

- Title page to xxii
- 1-1 to 1-29
- 3-1 to 3-32
- 10-1 to 10-111
- 12-1 to 12-24
- I-1 to I-36

**INSERT NEW PAGES**  
**NUMBERED:**

- Title page to xxii
- 1-1 to 1-29
- 3-1 to 3-32
- 10-1 to 10-112
- 12-1 to 12-24
- I-1 to I-37

Practising Law Institute  
1177 Avenue of the Americas  
New York, NY 10036  
**#290189**

