

This is your Release #21 (January 2019)

International Tax & Estate Planning

A Practical Guide for Multinational Investors

Third Edition

by Robert C. Lawrence III

Cadwalader, Wickersham & Taft, New York City

The twenty-first release to *International Tax & Estate Planning* updates your text with the practical information that enables multinational investors (and those who advise them) to protect investments, minimize taxation, maintain confidentiality, and assure proper disposition of assets upon an investor's death.

Revised Chapter 2, Federal Estate and Gift Taxation of U.S. Citizens Living Outside the United States and Resident Aliens, contains updated material throughout to reflect changes to the federal estate and gift tax made by the Tax Cuts and Jobs Act of 2017.

Revised Chapter 3, Federal Estate and Gift Taxation of Nonresident Aliens, discusses how after the taxable estate of a nonresident alien has been determined, the estate may be eligible for certain credits (basic exclusion amount, tax on prior transfers, other taxes) that can be used against U.S. federal estate tax.

Thank you for subscribing to *International Tax & 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 or at (800) 260-4PLI.

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FILING INSTRUCTIONS

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