



2014 Field Guide to Estate Planning, Business Planning & Employee Benefits

J. D. Randy L. Zipse, CLU® D. M. Donald F. Cady

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2014 Field Guide to Estate Planning is the resource no agent, producer, manager, or financial planner should go without. It supplies the concepts, techniques, analysis, illustrations and authoritative guidance used in estate planning, business planning and employee benefits planning.

- Make the clearest presentations to clients – based on current data, laws and policies
- Engage and educate clients with easy-to-understand illustrations that present concepts simply and understandably
- Speed your own research and preparation using handy checklists, cross references and summaries

The 2014 edition of *Field Guide to Estate Planning, Business Planning & Employee Benefits* is updated with these key updates and enhancements:

- Inflation-adjusted Employee Benefits Limits, Federal Tax Rates and Schedules as well as other key figures for 2014
- Updated state laws intestate
- New terms and concepts
 - o Annual Exclusion Gifts
 - o Captive Insurance
 - o Employer Owned Life Insurance (EOLI)
 - o Estate Equalization
 - o Limited Liability Company (LLC) v. ILIT as Life Insurance Ownership Structure
 - o Nonqualified Executive Benefits
 - o Oral Trust
- Additional and Updated Information in the Following Areas:
 - o Capital Gains
 - o Domestic Partners, including Impact of Supreme Court ruling on DOMA
 - o Disability Buy-out Insurance
 - o Long-term Care Combination Products

2014 Field Guide to Estate Planning, Business Planning & Employee Benefits reflects the expertise of the authors, Randy L. Zipse, J.D., CPA, and Donald F. Cady, J.D., LL.M., CLU®.

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