

**ADDITIONAL READINGS****Chapters 1 and 2**

Harl, N.E. 1988. Farm estate and business planning. Niles, IL: Century Publications. 411 p.

Kess, S.; Westlin, B. 1991. CCH financial and estate planning guide. Chicago: Commerce Clearing House, Inc. 869 p.

Small, S.J. 1989. Preserving your family's land. *Forest Farmer*. 49(2): 273-275.

**Chapter 3**

Armstrong, A.A.; St. John, R.R. 1986. Federal estate and gift taxes--past, present and future. *Taxes*. 64(10): 634-653.

Commerce Clearing House. 1992. Federal estate and gift taxes explained. Chicago: Commerce Clearing House, Inc. 446 p.

**Chapter 4**

Champagne, E. 1984. The valuation of forest lands for estate tax purposes. *Alabama's Treasured Forest*. 3(2): 7-9.

Fowler, A.C. 1986. Valuation of undivided interests in realty: when do the parts sum to less than the whole? *Journal of Real Estate Taxation*. 13(2): 123-167.

Horsman, S.E. 1987. Minority interest discounts on gifts among family members. *Trusts and Estates*. 126(7): 54-55.

**Chapter 6**

Steiner, B.D. 1986. Estate tax marital deduction planning for alternative valuation. *Journal of Taxation*. 65(4): 232-236.

**Chapter 7**

Ramlow, J.M. 1988. Qualified disclaimers: planning considerations under the final regulations. *Idaho Law Review*. 24(3): 413-442.

**Chapter 8**

Harris, R.W.; Jacobson, S.W. 1992. Maximizing the effectiveness of the annual gift exclusion. *Taxes*. 70(3): 204-214.

Kornfield, I.E. 1993. Conserving natural resources and open spaces: a primer on individual giving options. *Environmental Law*. 23(1): 185-221.

**Chapter 10**

Denny, C., III; Rogers, N.N. 1990. Use of trusts by timberland owners. *Forest Farmer*. 50(2): 9-11, 26-28.

Elzer, R.W. 1987. Using a revocable trust to minimize probate proceedings or avoid them entirely. *Estate Planning*. 14(5): 286-294.

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**Chapter 11**

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Sutherland, C.F.; Siegel, W.C.; Palena, D.A. 1981. Using insurance to pay forest taxes at death. *Forest Farmer*. 40(3): 10, 15.

## **Chapter 13**

Condrell, W.K. ; Neidich, G. 1982. Amendments made by the Economic Recovery Tax Act of 1981 to Section 2032A for woodlands. *Agricultural Law Journal*. 3(4): 346-363.

Gardner, A.B.; Olson, S.C.; Haney, H.L., Jr.; Siegel, W.C. 1984. Election by forest estates of certain Federal estate tax provisions. *Journal of Agricultural Taxation and Law*. 6(1): 400-428.

Garrison, L.R. 1987. Later actions can result in loss of special use valuation benefits. *Taxation for Lawyers*. 16(3): 180-183.

Jurinski, J.J.; Singleton, W.R. 1987. Maximize timberland elections. *Trusts and Estates*. 126(12): 45-56.

Kelly, D.M.; Bellatti, R.M. 1987. Computing and reporting the Section 2032A recapture tax. *Journal of Agricultural Law and Taxation*. 9(2): 120-141.

## **Chapter 14**

Gardner, A.B.; Olson, S.C.; Haney, H.L., Jr.; Siegel, W.C. 1984. Election by forest estates of certain Federal estate tax provisions. *Journal of Agricultural Taxation and Law*. 6(1): 400-428.

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Kasner, J.A. 1993. When does cash qualify as property used in a trade or business? *Tax Notes*. 58(11): 1484-1485.

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## **Part IV**

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## **Chapter 16**

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## **Chapter 17**

Coleman, J.E.; Reed, A.E. 1988. Factors to consider in electing Sub S status. *Massachusetts CPA Review*. 62(5): 14-34.

Steinsapir, S. 1989. Estate planning for the S corporation shareholder. *Journal of Taxation of Trusts and Estates*. 1(2): 47-50.

## **Chapter 18**

Ale, J.C. 1992. An introduction to limited liability companies. *Practical Lawyer*. 38(8): 35-50.

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## **Chapter 19**

Walden, J.B.; Haney, H.L., Jr.; Siegel, W.C. 1987. The impact of recent changes in State and Federal death tax laws on private nonindustrial forest estate in the South. *Southern Journal of Applied Forestry*. 11(1): 17-23.

Walden, J.B.; Haney, H.L., Jr.; Siegel, W.C. 1988. Federal-state death tax implications for private nonindustrial forest landowners in the North-east. *Northern Journal of Applied Forestry*. 5(2): 135-141.