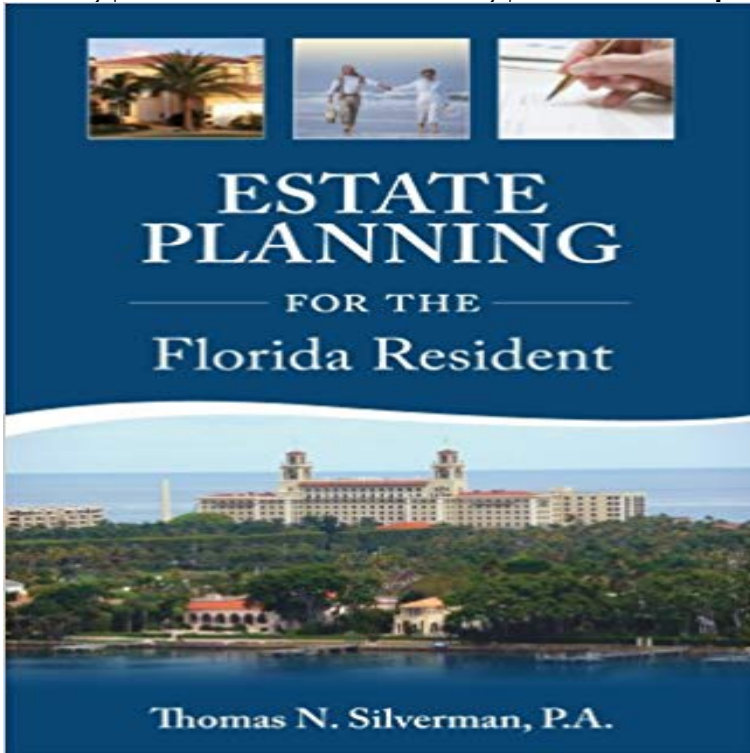


## Estate Planning for the Florida Resident: Easy to read guide to help plan your Florida estate, protect your assets, minimize tax exposure, and navigate will contests & guardianship procedures



In this spirit and in recognition that the tax laws of this country are vast and complex and that our government makes little effort to advise its population, directly, on the existence and changes of such laws, the Author has endeavored to explain the fundamentals of our present transfer tax system; and, in combination with their Florida counterparts, their effects on Floridians who seek to transfer their property to the natural objects of their bounty during their life as gifts or at death as part of their Estates. This book has been revised, since its original form in 1985, to reflect changes in Federal, State and Local tax laws as well as Internal Revenue Service Statutes, Regulations and Rulings. Every attempt has been made to provide you, the reader, with the most up-to-date information available on this subject. Thomas N. Silverman, a graduate of the University of Miami and Duquesne Law School, is a member of both the Pennsylvania and Florida Bars and is admitted to practice before the United States Tax Court. He holds a Master of Laws Degree in Taxation from New York University as well as an advanced law degree from Harvard Law School. Mr. Silverman formerly served as Corporate Counsel to Westinghouse Electric Corporation, and is a past Chairman of the Probate and Guardianship Committee of the 3,000+ member Palm Beach County Bar Association. He is a Florida Bar Board Certified Tax Lawyer and a frequent lecturer on various tax-related subjects, and has written extensively on legal/tax planning concepts and strategies. Mr. Silverman has practiced law in Palm Beach County, Florida, since 1975, and specializes in Taxation, Estate Planning, Trust and Estate Administration, and related litigation. He is an AV Preeminent Rated Lawyer by Lexis Nexus Martindale-Hubbell.

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