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Congressional Research Service The Library of Congress Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English. Brand New Book ***** Print on Demand *****. The 2001 tax revision began a phaseout of the estate tax, by increasing exemptions and lowering rates. The estate tax is scheduled to be repealed in 2010 and a provision to tax appreciation on inherited assets (in excess of a limit) will be substituted. The 2001 tax provisions sunset, however, so that absent a change making them permanent...

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