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Sommario/riassunto	The purpose of this book is to provide guidelines and assistance to nonindustrial private forest owners and the legal, tax, financial, insurance, and forestry professionals who serve them on the application of estate planning techniques to forest properties. The book presents a working knowledge of the Federal estate and gift tax law as of September 30, 2008, with particular focus on the unique characteristics of owning timber and forest land. It consists of four major parts, plus appendices. Part I develops the practical and legal foundation for estate planning. Part II explains and illustrates the use of general estate planning tools. Part III explains and illustrates the use of additional tools that are specific to forest ownership. Part IV describes the forms of forest land ownership, as well as the basic features of State transfer taxes and the benefits of forest estate planning. The appendices include a glossary and the Federal forms for filing estate and gift taxes.