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Nota di contenuto	Estate and gift taxes: economic issues / Jane G. Gravelle and Steven Maguire -- Estate taxes and family businesses: economic issues / Jane G. Gravelle and Steven Maguire -- Calculating estate tax liability: 2001 to 2011 and beyond / Nonna A. Noto -- Capital gains taxes: an overview / Jane G. Gravelle -- Agricultural credit: institutions and issues / Jim Monke -- Farm Credit Services of America ends attempt to leave the Farm Credit System / Jim Monke -- Farm Credit System / Jim Monke -- Chapter 12 of the U.S. Bankruptcy Code: reorganization of a family farmer or fisherman / Robin Jeweler -- Economic issues surrounding the estate and gift tax: a brief summary / Jane G. Gravelle.
Sommario/riassunto	Because of the nature of front-end funding of growing crops, cyclical weather patterns and the national security aspects of agriculture, finance and credit has become a critical component of agriculture. This book presents analyses dealing with issues related to maintaining a vigorous agricultural industry in America.