

1. Record Nr.	UNINA9910970864203321
Autore	Fishkind Russell J
Titolo	J.K. Lasser pro estate and business succession planning : a legal guide to wealth transfer // Russell J. Fishkind and Robert C. Kautz
Pubbl/distr/stampa	New York, : Wiley, c2001
ISBN	9786610364725 9781280364723 1280364726 9780471438069 0471438065
Edizione	[1st ed.]
Descrizione fisica	1 online resource (383 p.)
Collana	The J.K. Lasser pro series The Wiley financial advisor series
Altri autori (Persone)	Kautz Robert C
Disciplina	346.7305/2
Soggetti	Estate planning - United States Family-owned business enterprises - Succession - United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Estate & Business Succession Planning; Contents; Acknowledgments; Introduction; Chapter 1 The Heart of the Estate Plan; Redefining Priorities; What Is Estate Planning?; What Is Business Succession Planning?; Fact Gathering; Designing and Implementing the Plan; The Team of Advisers; Capturing the Heart of the Plan; Chapter 2 Your Last Will and Testament; Twenty Factors to Consider in Preparing a Last Will and Testament; Assembling the Team; Change of Life Circumstances; Creating the Structure of Your Last Will and Testament; Executing the Will; Choosing Fiduciaries Testamentary Age-Terminating Trusts for Minor Children Bequests to Friends and Grandchildren; Passing of Real Estate; Personal Property Memorandum; Disinheriting a Spouse and/or Family Members; Children from Prior Marriages; Who Will Take Care of Your Pets?; Funeral and Burial Arrangements; Letter to One's Executor; Chapter 3 Power of Attorney; Durable Power of Attorney; Springing Durable Power of Attorney; Limited Power of Attorney; Power of Attorney and Gifting; Selecting an Attorney-in-Fact; Possible Abuses; Chapter 4 Advance

Directive for Health Care-Your Living Will
Ignoring Right-to-Die OrdersInstruction Directives or Living Wills; Proxy Directives; Appointing a Health-Care Agent; Formalities; Conclusion; Chapter 5 Utilization of the Exemption Equivalent and Annual Exclusion; Exemption Equivalent Defined; Applicable Credit and Exemption Equivalent During One's Lifetime (Inter Vivos); Applicable Credit and Exemption Equivalent upon Death; Estate Equalization; Annual Exclusion; Gifting for Education and Health Care; Choosing the Appropriate Assets to Gift; Conclusion; Chapter 6 Spousal Planning; Outright Transfer
Qualified Terminable Interest Property (QTIP) TrustEstate Trust; Qualified Domestic Trust (QDOT); Power of Appointment Trust; Conclusion; Chapter 7 Irrevocable Life Insurance Trusts; Factors to Consider Before Creating an Irrevocable Life Insurance Trust; The Three-Year Look-Back; Incidents of Ownership; Crummey Notices; Hanging Powers; Administration of the Life Insurance Trust; Second-to-Die (Survivorship) Life Insurance Trust; Provisions to Include in the Life Insurance Trust; Irrevocable Trust versus Beneficiaries Owning the Life Insurance Policy; Conclusion
Chapter 8 Generation-Skipping Transfer TaxDirect Skips; Taxable Terminations; Taxable Distributions; Predeceased Ancestor Exception; Annual and Lifetime Exclusions from GST Tax; Computation of GST Tax Liability; Effective Use of the Lifetime Generation-Skipping Transfer Tax Exemption; Practical Considerations; Chapter 9 Transferring Wealth to Minors; Introduction; Uniform Gifts to Minors Act Account; Trust Created Under Code Section 2503(c); Trust Created Under Code Section 2503(b) (Mandatory Income Trust); Crummey Trust; Conclusion
Chapter 10 Integrating Retirement Planning with Estate Planning

Sommario/riassunto

Written by two attorneys who specialize in estate planning, this book clarifies all the issues involved in planning an estate and transferring wealth. It offers comprehensive estate planning guidelines, including creating a will, designating power of attorney, trusts, and life insurance, and includes up-to-date estate and inheritance tax information.

2. Record Nr.	UNINA9910971945603321
Titolo	Geographies of tourism : European research perspectives / / edited by Julie Wilson, Salvador Anton Clavé
Pubbl/distr/stampa	United Kingdom : , : Emerald Group Publishing Limited, , 2013
ISBN	9781781902615 1781902615
Edizione	[First edition.]
Descrizione fisica	1 online resource (269 p.)
Collana	Tourism social science series, , 1571-5043 ; ; 19
Altri autori (Persone)	Anton ClavéS (Salvador) WilsonJulie <1975->
Disciplina	330 338.47914
Soggetti	Business & Economics - Industries - Hospitality, Travel & Tourism Business & Economics - Home-Based Businesses Business & Economics - Training Tourism industry Media, information & communication industries Tourism - Europe Human geography - Europe Hospitality - Europe
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references (p. 199-248) and index.
Nota di contenuto	Introduction : building bridges in European geographies of tourism / Julie Wilson, Salvador Anton Clavé -- Development(s) in the geographies of tourism : knowledge(s), actions and cultures / C. Michael Hall -- Nordic tourism geographies / Jarkko Saarinen -- From the geography of tourism to a geographical approach to tourism in France / Carine Fournier, Rémy Knafo -- German perspectives on tourism geography / Nicolai Scherle, Hans Hopfinger -- Regional perspectives on tourism geographies : the case of Greece / Paris Tsartas, Harry Coccossis, Magdalena Vasileiou -- Italian tourism geography : the weight of the idiographic approach / Alessia Mariotti -- Tourism geography in the low countries : Quo Vadis? / Myriam Jansen-Verbeke -- The geography of tourism in Spain :

Sommario/riassunto

This volume examines and contrasts different perspectives on and approaches to the geography of tourism from across European regions and language traditions. Authors have critiqued the dominance of Anglo Saxon voices in research on tourism geographies not just in linguistic terms but also in relation to the framing and theorizing of space, place and tourism appearing largely based on Anglo-Saxon research contexts. This is a tendency observed across the whole spectrum of research in human geography. In an attempt to redress this imbalance, nine internationally renowned contributors from across Europe share their knowledge and experiences of research and scholarship in their respective regional contexts, plus an overview chapter is provided by C. Michael Hall, editor of the journal *Tourism Geographies*. This volume aims to: map out the past and present of the tourism geographies sub-discipline within and more importantly beyond the English language contributions learn from the historical trajectories as well as experiences of tourism geographers working in different cultural and linguistic contexts.