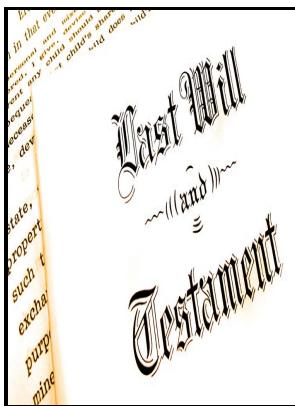


# Understanding income, estate, and gift taxes - broad principles and their detailed application to life insurance and annuities

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Notes: Cover title: Understanding Federal income, estate, and gift taxes, with special applications to insurance and annuities.  
This edition was published in 1952



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## California Trusts and Estates Quarterly

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The purpose behind this duty is to provide an audit trail, to prevent the trust's assets from being attached by the trustee's creditors, and to prevent fraudulent use. Definition of Intended Beneficiaries 5.

## Internal Revenue Bulletin: 2021

Examples of circumstances where a trust could be found liable follow: In the event of an improper transaction, such as a sale of assets from a

trustee to a trust, or an inter-account transaction, a beneficiary will often be given a choice of either affirming the transaction, setting aside the sale, or taking the profit resulting from the sale. Compliance With Private Foundation Rules 24. For example, if a settlor transfers property in trust for the life of his wife, with a power in the wife to appropriate or consume the principal of the trust, the wife has a power of appointment.

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