

# Chapter 1 “Estate and Gift Tax Issues Relating to Irrevocable Trusts” in Drafting Irrevocable Trusts in Massachusetts, MCLE New England

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Skill in drafting appropriate and effective irrevocable trusts is a challenging but indispensable element in an estate planning practitioner's professional repertoire. *Drafting Irrevocable Trusts in Massachusetts* takes a practical and comprehensive approach to this important but often difficult topic, detailing the basic elements as well as the sophisticated techniques applied in bringing these instruments to life.