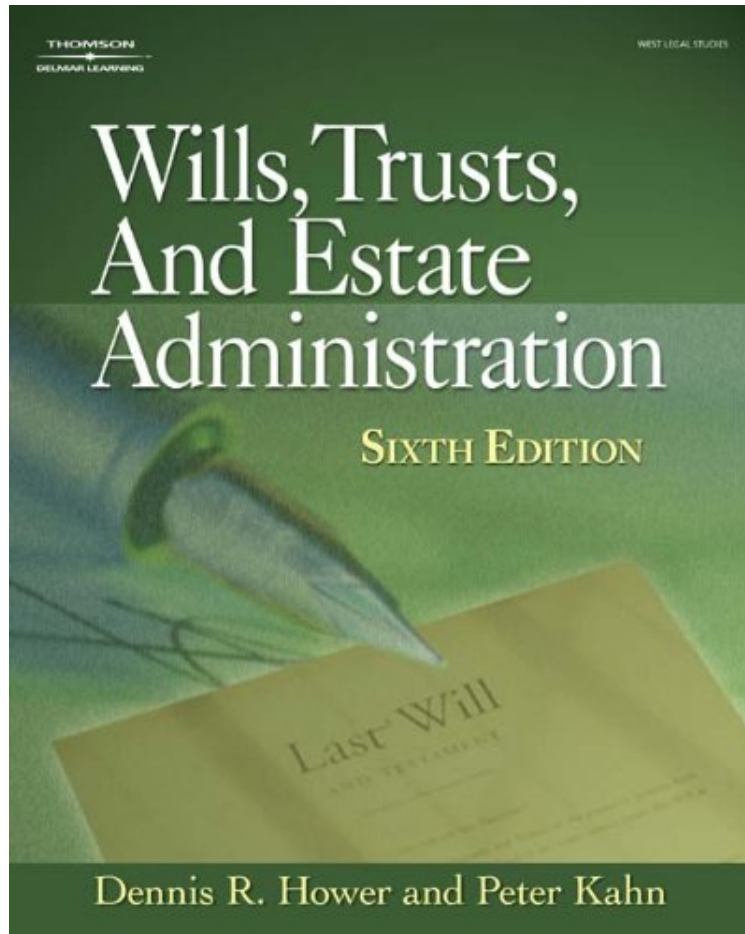


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The Sixth Edition of Wills, Trusts, and Estate Administration is an established textbook in the field of paralegal education dating back to the first edition in 1979. The intention of the textbook is to provide a learning tool for the paralegal student introducing them to the basics of property law and its application to the main theme of wills, trusts, and estate administration. A discussion of the laws that govern construction and administration of wills and trusts is

presented in detail along with the roles of various participants in the process. A section is devoted to the taxes involved with the administration of estates which include income, fiduciary, gift, inheritance, and estate tax returns. The sections include examples, exhibits, assignments, key terms, review questions, and case problems to aid and challenge the student in understanding the material along with essential probate and tax forms found in the Appendix. The development of an estate plan to dispose of assets and diminish or eliminate estate taxes through the effective use of wills and trusts is presented allowing the student to apply what has been learned throughout the textbook. Ethics is addressed to prepare the paralegal student for the necessity to adhere to a prescribed set of rules and guidelines that will apply to their work. The textbook is a good reference source for both the student and lay person interested in basic and understandable information on the subject of wills, trusts, and estate administration.

About the Author Currently a practicing lawyer, Dennis R. Hower is formerly a professor for the University of Minnesota. In 1983, the university presented him with the Horace T. Morse Amoco Foundation Award for outstanding contributions to undergraduate education. Peter T. Kahn is a Professor Emeritus for the University of Minnesota where he taught introductory law and political science courses for thirty years. His teaching philosophy centers on promoting a positive atmosphere for students and generating enthusiasm for learning about the legal system. A member of the American and Minnesota Bar Associations, Professor Kahn was a practicing attorney for nearly four decades, and earned his J.D. degree from the University of Minnesota Law School.