

Inheritance Tax Planning Handbook 2016 Strategies Tactics To Save Inheritance Tax

2016 Edition CFP Certification Exam Flashcard Review Book: Estate Planning provides bound flashcards to help you prepare for the CFP Certification Exam. Inside this innovative flashcard book you will find exam topics featured on the front of each page, with detailed explanations and analysis located on the back. The convenient bound design means you no longer need to carry hundreds of loose, bulky flashcards that can be misplaced or destroyed. This fully indexed book serves as a portable reference for quick study, efficient review, and easy reference. Written by the author of "Your Guide to the CFP Certification Exam" and "CFP Certification Exam Practice Question Workbook" CFP Estate Planning Topics Include: - Estate planning documents - Forms of property ownership - Generation-skipping transfer tax (GSTT) - Gift and estate tax compliance - Gifting strategies - Incapacity planning - Postmortem estate planning - Powers of appointment - Sources of estate liquidity - Transferring property at death - Trusts

Estate Planning The legislation covering Estate Planning and distribution falls under provincial jurisdiction, with the exception of the Federal Income Tax Act. There are a number of Provincial Acts that directly or indirectly influence how an effective Estate Plan can be designed. The impacts of the Provincial legislation and Income Tax Act must be correctly understood and properly applied to your Estate Plan. The Estate Planning Guide for Ontarians — "Completing the Puzzle" has been written to integrate the various areas of legislation that are relevant to developing a comprehensive estate plan. The guide is focussed on Ontario legislation but with legal advice can be applied to other common law provinces and territories, excluding Quebec. Quebec's legal system is based on civil law and it has significant differences from common law. The guide includes true life examples of where simple errors can have devastating effects on your Estate Plan. This guide illustrates how an experienced Certified Financial Planner (CFP) can help you Complete the Puzzle.

The use of inspiring pedagogical technique and the extensive teaching and practical experience of the authors in the field of financial planning sets this book apart. The theoretical and conceptual foundation of each major planning topic is first presented and then brought to life by skilfully weaving it through real-life cases and practical illustrations. The authors have taken special efforts to make the book user-friendly and relevant for the CFP® designation aspirants.

The highest rate of personal income tax for 2015/2016 is 45%. However the highest headline rate of tax a company pays is 20% (from April 2015). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax planning opportunities available. It is updated for the latest changes for 2015/2016 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2015/2016 To Minimise Tax? Should You Be Using A UK Company? Ways To Reduce Corporation Tax Financing A New Company Tax Efficiently Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2015 Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

Non-resident & Offshore Tax Planning 2016/2017

Non-Resident and Offshore Tax Planning: How to Cut Your Tax to Zero

A Practitioner's Guide

Wills, Trusts and Estate Planning

2016 - 2017 Estate Planning Guide for Ontarians - "Completing the Puzzle"

Vol. 2 UK Tax Questions and Answers Global Guide 2016 - 2017

September 2015 Edition. Fully updated for the March 2015 Budget and the July 2015 Summer Budget. Inheritance tax is a particularly nasty tax as it's a tax on your capital that you've accumulated from your after tax earnings. It applies at 40% on the value of your estate above the nil rate band (currently £325,000). It's not just the assets held at the date of your death that are included, but also assets gifted away (in some cases) up to 14 years before. In this book we look at some of the top ways you can legally reduce your inheritance tax liability. There are a number of options and opportunities - from simply giving away assets to setting up a trust or emigrating from the UK completely. Topics covered include: How to reduce Inheritance tax on gifts How the exemption for normal transfers of income applies How the new £1Million allowance applies for your home When the 7 year period becomes a 14 year period What to do and when to avoid Inheritance tax Reducing IHT with the new 36% rate of Inheritance tax How to maximise tax reliefs for charitable giving Inheritance tax planning for joint bank accounts New rules for non doms from the 2015 Summer Budget Reducing Inheritance tax on insurance policies Putting life insurance into a flexible gift trust or bare trust to reduce Inheritance tax Using side letters for IHT purposes Inheritance tax planning for the family home Reducing tax on a property investment portfolio by using mortgages How to save substantial amounts of inheritance Tax on your investment properties Maximising tax Inheritance tax relief on your family company AIM shares & IHT relief Qualifying for Inheritance Tax relief on companies with large cash balances How the transferable nil rate band applies Using a Parallel Company to reduce Inheritance tax Reducing Inheritance tax with a double tax treaty A review of the UK-US Inheritance tax/Estate tax treaty UK inheritance tax and gifting cash abroad Emigrating from the UK to avoid Inheritance Tax

New September 2017 Edition fully updated for the latest 2017/2018 changes Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 325 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide? Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2017. The new 15 year (or in practice 13 year) rule for non-doms from April 2017. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property tax efficiently. How the statutory residence test applies. Changes to the tax treatment of UK dividends from April 2016. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. Tax implications of selling your UK home after you leave the UK. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the €30,000 and €60,000 amd €90,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents applies from April 2015 applies What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2017/2018 How to save tax with double tax treaties.

The latest edition of this key title sees Tolley live up to its reputation as the authority on tax matters. It contains all the information required to achieve the most cost-effective, convenient and effective estate planning. The esteemed editorial board help you formulate strategies for the provision, holding and devolution of personal and family resources. Clear subject headings and straightforward explanations of routine and complex topics make for fast, effective research. Following the tax planning series' straightforward and easy-to-read style with clear headings, this guide includes worked examples, tables and a comprehensive index. A practical step-by-step case study illustrates the benefits of careful planning and incorporates many points discussed throughout the book.

Maximize your 2016 tax return EY Tax Guide 2016 turns filing your taxes into a simple process. While tax code is admittedly complex, this trusted guide offers specific solutions for tax payers, including homeowners, self-employed entrepreneurs, business executives, and senior citizens, to help you zero in on the best tax strategy for your financial situation. Green tips offer updated insight into environmental credits for green initiatives that can maximize your return. Additionally, this authoritative text provides at-a-glance reference sheets for key subject areas, including changes in tax law, common errors to avoid, tax breaks and deductions, and more. If you find tax preparation an intimidating process you are not alone; however, you can simplify your taxes by turning to a trusted guide for support. The EY Tax Guide is an approachable yet authoritative resource that has acted as the go-to reference for individual taxpayers for years. With this text, you can understand the deductions you are entitled to and maximize your return. Explore the top tax preparation errors, increasing your return and protecting your wealth Consider tax strategies that are specific to your particular financial situation, tailoring your preparation approach to your needs Leverage money-saving tips and other useful information, such as insight regarding tax law changes and tax breaks Streamline the filing process with the tax organizer, and plot your preparation on the tax calendar to meet key deadlines EY Tax Guide 2016 is an integral resource that guides you in maximizing your tax return through trusted tax filing techniques.

J.K. Lasser's 1001 Deductions and Tax Breaks 2017

Volume 2 - Tax on Corporate Lending and Bond Issues in the UK (England and Wales)

MHA MacIntyre Hudson's Yellow Tax Guide 2016-17

2015/2016

Non Resident & Offshore Tax Planning

Model Rules of Professional Conduct

This title is the key to a clearer and better understanding of tax legislation. Written by a leading UK tax firm, this unique title is a plain-English explanation of the legislation presented in the Yellow Tax Handbook. Helpful tax planning suggestions and first-hand accounts of potential problem areas make this a fast and reliable route to understanding complex legislation. Coverage includes income tax, corporation tax, capital gains tax, inheritance tax and NICs.A leading UK tax firm here share their expertise to show how the practitioner can interpret relevant sections, paragraphs and regulations of the statutes. This essential companion volume to the Yellow Tax Handbook offers a quick route to understanding the legislation. It also contains helpful tax planning suggestions and highlights practical danger areas which might otherwise be overlooked.

CCH's U.S. Master Estate and Gift Tax Guide is a concise and reliable handbook for both tax advisors and estate representatives involved in federal estate and gift tax planning, return preparation and tax payment. This trusted reference provides clear

explanations of the laws relating to federal estate, gift and generation-skipping transfer (GST) taxes to give readers the solid understanding they need to apply today's complex wealth transfer tax rules.

Scottish Core Tax Annuals 2016/17 Set is essential reading for all professionals requiring guidance on Scotland's unique tax regime.The set of six authoritative annual titles for Scottish practitioners is written by an impressive team of leading tax authors.

Among its well-established coverage of key UK taxes, Scottish Core Tax Annuals Set includes specific Scottish titles on IHT in Scotland and trusts and estates in Scotland. Each of the six titles examines the latest legislation and tax developments in detail and shows how to apply the new 2016/17 tax opportunities to your clients' financial affairs. Scottish Core Tax Annuals 2016/17 Set is comprised of the following 6 titles: Inheritance Tax in Scotland 2016/17 Trusts and Estates in Scotland 2016/17 Income Tax 2016/17 Corporation Tax 2016/17 Capital Gains Tax 2016/17 VAT 2016/17

Proper inheritance tax planning could save your family hundreds of thousands of pounds. This comprehensive and completely up-to-date book tells you everything you need to know about inheritance tax. It takes a detailed look at both simple and sophisticated tax planning strategies and will help you decide what action you and your family should take now. Inheritance tax planning has become more important than ever following the Government's decision to freeze the 325,000 lifetime exemption, which means inflation will steadily erode its value every year. Topics covered in the guide include: The very latest changes announced in the two most recent Budgets (including full details of the new residence nil rate band); How to calculate inheritance tax; More than a dozen inheritance tax planning techniques for protecting the family home; How trusts can be used to slash your inheritance tax bill - with real-life examples; How to use Business Property Relief to pass unlimited assets to your family; How to gift assets during your lifetime without causing financial hardship to you and your spouse... plus lots more! Dozens of clear real-life examples are used throughout to explain important points."

Incorporating and Disincorporating a Business

Buy to Let Tax Planning, 2016/2017

Occupational Outlook Handbook

For Professionals and CFP® Aspirants

Practical Guide to Estate Planning, 2016 Edition (with CD)

How to Save Inheritance Tax 2016/17

2015/2016 Edition - Fully up to date with the latest changes from April 2015Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land taxon

their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay.What is included in this

Book?Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that apply from 2015 and 2016 How to maximise the amount of

interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL

property and how to avoid it Tax treatment of the main UK and offshore tax structures for holding UK buy to let property How to transfer income to a spouse/child to benefit from lower rates

of income tax and the HMRC forms that need to be completed How to calculate the wear and tear allowances and/or capital allowances to reduce your taxable profits When you can claim capital

allowances and how to maximise your tax relief How to buy UK property as a non-resident given the 2015 changes All you need to know about setting up your own property management/service

company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you

Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying

property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider

using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Using trusts to hold BTL property to reduce CGT and inheritance tax How

to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring

existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

Private Clients Legal & Tax Planning Answer Book 2016 provides practical guidance for estate planning for individuals.The new Q&A resource addresses complex client questions related to the

benefit and protection of the client s assets, dispositions to current and future family members, the uses of trusts and other vehicles, and current and future charitable donations.Authored

and edited by G. Warren Whitaker and a team of experts from Day Pitney LLP, this new Answer Bookdiscusses the different ways in which assets can be owned and transferred; best practices in

executing wills and trusts; clear guidance on estate, gift and generation-skipping transfer taxes; and answers on retirement accounts, charitable giving, and family and marital

issues.Stockpiled with highlighted practice tips, Private Clients Legal &Tax Planning Answer Book 2016 also provides guidance on issues related to incapacitation, international concerns,

and managing the estate planning team (attorneys, accountants, trust officer, etc.)"

The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance

in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are

followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given

situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

New September 2015 Edition Fully Updated For The 2015 Budget & July 2015 Summer Budget Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non

residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 284 page

tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence

Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and

unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax.

Fully updated for new residence rules. Latest tax changes from April 2015. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property

after 2015. How the statutory residence test applies from April 2013. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK

residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the

personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed

explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to

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changes How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the

changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £60,000 annual tax charge for non UK

domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2015 will apply What you need to know about the new Business

Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms How

you could claim tax free lump sums whilst working abroad. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Tax advantages

and disadvantages of offshore trusts and companies. Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore

companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015 How to save tax with double tax treaties. and much more... Estate & Gift Tax Handbook (2016)

Worldwide Estate and Inheritance Tax Guide

Tax Planning 2016/17

Hmrc Investigations Handbook 2016/17

Estate Planning (5th Edition)

A practical exploration of federal estate and gift taxation, the Estate & Gift Tax Handbook provides timely and effective advice on estate and gift tax practice and procedure, and is a useful resource for estate-planning practitioners, fiduciaries, attorneys, and others dealing with the complexities of the estate and gift tax system. Now, in one place, you can find all the information and tools necessary to arrange a person's affairs, both before and after death, to minimize the estate and gift tax burden and maximize wealth transfers through lifetime and testamentary giving. Written in concise, easy-to-understand language to demystify this complicated area of the law, the book is a valuable resource for readers approaching the subject from varied backgrounds and disciplines. The 2016 edition of the Estate & Gift Tax Handbook updates the volume to reflect all legislative, judicial and administrative changes to the wealth transfer tax laws that occurred in the past year. These changes are important for the estate planner when advising clients on strategies designed to minimize wealth transfer tax and when preparing documents such as wills, trusts, and federal income, estate and gift tax returns. Included in the 2016 Estate & Gift Tax Handbook are important IRS revenue rulings, forms and publications, private letter rulings and IRS treasury regulations and significant developments from the federal courts including the U.S. Tax Court and the U.S. Courts of Appeal around the country.

Estate Planning The legislation covering Estate Planning and distribution falls under provincial jurisdiction, with the exception of the Federal Income Tax Act. There are a number of Provincial Acts that directly or indirectly influence how an effective Estate Plan can be designed. The impacts of the Provincial legislation and Income Tax Act must be correctly understood and properly applied to your Estate Plan. The Estate Planning Guide for Ontarians - "Completing the Puzzle" has been written to integrate the various areas of legislation that are relevant to developing a comprehensive estate plan. The guide is focussed on Ontario legislation but with legal advice can be applied to other common law provinces and territories, excluding Quebec. Quebec's legal system is based on civil law and it is has significant differences from common law. The guide includes true life examples of where simple errors can have devastating effects on your Estate Plan. This guide illustrates how an experienced Certified Financial Planner (CFP) can help you Complete the Puzzle.

If you're like most people, you want to be sure that, once you've passed on, no more of your property and money will be lost to the government than is absolutely necessary. You want to know that you'll be leaving your heirs your assets and not your debts. You want to be absolutely certain that your will is ship-shape, your insurance policies are structured properly, and that every conceivable hole in your estate plan has been filled. And most of all, you'd like to do all of this without driving yourself crazy trying to make sense of the complicated jargon, jumble of paperwork, and welter of state and federal laws involved in the estate planning process. Written by two estate planning pros, this simple, easy-to-use guide takes the pain out of planning for your ultimate financial future. In plain English, the authors walk you step-by-step through everything you need to know to: Put your estate into order Minimize estate taxes Write a proper will Deal with probate Set up trusts Make sure your insurance policies are structured properly Plan for special situations, like becoming incompetent and pet care Craft a solid estate plan and keep it up-to-date Don't leave the final disposition of your estate up to chance and the whims of bureaucrats. Estate Planning For Dummies gives you the complete lowdown on: Figuring out what you're really worth Mastering the basics of wills and probate Using will substitutes and dodging probate taxes Setting up protective trusts, charitable trusts, living trusts and more Making sense of state and federal inheritance taxes Avoiding the generation skipping transfer tax Minimizing all your estate-related taxes Estate planning for family businesses Creating a comprehensive estate plan Straightforward, reader-friendly, easy-to-use, Estate Planning For Dummies is the ultimate guide to planning your family's future.

New planning strategies and tax saving opportunities. Tax Planning 2016/17 covers new planning strategies and tax saving opportunities and the many situations and tax planning opportunities that practitioners encounter everyday when dealing with their clients' tax affairs. Written by some of the UK's leading tax specialists and experienced authors, this book clearly and concisely explains key tax planning ideas and concepts and is fully updated to the latest Finance Act. This book is full of easily implementable technical suggestions and advice. It outlines the planning opportunities and potential pitfalls concerning specific transactions and circumstances and demonstrates how to successfully organise and structure the finances of individuals, trusts, and unincorporated businesses and companies. Practical and user-friendly, it contains worked examples throughout, and the short paragraphs and bullet-point style will help you to locate the information you need quickly and efficiently. This tax planning title concentrates on key areas of tax planning which are of greater relevance to the tax practitioner on a day-to-day basis.

Strategies & Tactics to Save Inheritance Tax

The Living Trust Advisor

Everything You (and Your Financial Planner) Need to Know about Your Living Trust

Vol. 1 UK Tax Questions and Answers Global Guide 2016 - 2017

Tolley's Estate Planning 2016-17

Buy to Let Tax Planning

This essential guide to inheritance tax provides a clearly structured analysis of the major inheritance tax provisions together with relevant tips, pitfalls and planning techniques needed to apply them successfully. Inheritance Tax 2016/17 guides you step-by-step through the complexities of this increasingly difficult subject. It starts with the basic rules and principles before looking at topics in more depth, including lifetime transfers, gifts with reservation of benefit, settled property, and the various exemptions and reliefs including business and agricultural property relief. Whatever your level of expertise and experience, this book should be a valuable asset to your practice. Bloomsbury Professional Core Tax Annuals include 'signposts' at the beginning of each chapter containing a summary of the main points and cross-references to relevant sections of the chapter. These, along with the 'focus' sections highlighting the key points in each chapter and examples which are presented in shaded panels for easier reference, makes Inheritance Tax 2016/17 a convenient and accessible resource. As usual this edition is packed full of practical features including worked examples, precedents, and common-sense know-how. Tax advisers using this book will find it a helpful asset, no matter how complicated the inheritance tax scenario encountered. Inheritance Tax 2016/17 covers: IHT on death; Gifts with reservation of benefit; Interest in possession trusts; Exemptions and excluded property; BPR and APR; Wills and estate planning; The family home; Lifetime transfers; Valuation of assets; Compliance; Relevant property trusts; Reliefs - general; Lifetime planning; Transferable nil rate band; Pre-owned assets.

Tax Planning Strategies is ideal for gaining a clear understanding of many tax planning approaches and techniques that may yield substantial tax savings for individuals and small businesses. This helpful, plain-English guide focuses on the income tax issues primarily for individuals and also for businesses that need to be addressed throughout the year, as well as retirement and estate planning strategies.

This essential guide to inheritance tax provides a clearly structured analysis of the major tax provisions together with the tips and planning techniques you will need to apply them successfully. This is the only text to take full account of the peculiarities of Inheritance Tax in a Scottish context. Inheritance Tax in Scotland 2016/17 focuses on the day-to-day issues tax advisers frequently encounter in practice. Packed full of useful features including worked examples, diagrams, and common-sense know-how, tax advisers using this essential book will be directed to explanations and answers to key inheritance tax questions and scenarios. Fully updated to the Finance Act 2016

May 2016 Edition - Updated For April 2016 and Proposed 2017 Changes The highest rate of personal income tax for 2016/2017 is 45%. However the rate of tax a company pays is 20% (from April 2015 and reducing to 17% from April 2020). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax planning opportunities available. It is updated for the latest changes for 2016/2017 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2016/2017 To Minimise Tax? Should You Be Using A UK Company? All about the new dividend rules from April 2016 Reducing tax on dividends after April 2016 Ways To Reduce Corporation Tax Financing a new company tax efficiently Tax restrictions on interest deductions for UK companies Budget 2016 tax changes for companies Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2016 New rules that tax distributions on liquidation as income from April 2016 Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

Volume 1 TAX on CORPORATE TRANSACTIONS in the UK

2014 - 2015 Estate Planning Guide for Ontarians - Completing the Puzzle

The Legal Guide to NFA Firearms and Gun Trusts: Keeping Safe at the Range and in the Courtroom: The Definitive Guide to Forming and Operating a Gun Tr

Estate Planning For Dummies

Company Tax Planning Handbook 2015/2016

EY Tax Guide 2016

A comprehensive guide to living trusts, with expert financial and legal guidance The Living Trust Advisor is an expert guide for both advisors and their clients on the complex process of establishing, living with, and maintaining a living trust. Written by renowned family inheritance attorney Jeffrey L. Condon, this book discusses the various aspects of this important document, and shows you how to manage a seamless transfer of assets to various beneficiaries. This new second edition has been fully updated and revised to reflect the extensive changes to the Estate Tax Law that have taken place since the initial publication, giving you the most up-to-date information and guidance on preserving your wealth and helping your heirs avoid estate tax liability. You'll develop a vision for your trust before you ever meet with an attorney or other key players, and learn how to establish and maintain a trust that remains rock-solid for your lifetime and beyond. As the living trust has replaced the will as the primary means of settling after-death estates, clear guidance and current legal information is of utmost importance for advisors and clients alike. This book is a valuable resource for every stage of planning and execution, helping you ensure that you provide for your beneficiaries the way you intend. Know what to think about before your first meeting with a lawyer Establish and manage your living trust to carry out your wishes Identify potential inheritance problems and build solutions into the trust Distribute assets to future generations, and protect them after the transfer Dealing with complex financial and legal issues while facing our own mortality is a difficult task, but making these decisions is critical to the future outcome of your estate. The Living Trust Advisor expertly guides you through the process so you can be confident that your wishes will be carried out.

April 2016 Edition - Fully up to date with the 2015, 2016 and planned 2017 changes Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land tax on their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay. What is included in this Book? Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that apply from 2015, 2016 and 2017 How the new 3% SDLT surcharge will affect buy to let investors All about the changes to the tax deduction for interest that will apply from April 2017 How to maximise the amount of interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL property and how to avoid it Tax treatment of the main UK and offshore tax structures for holding UK buy to let property How to transfer income to a spouse/child to benefit from lower rates of income tax and the HMRC forms that need to be completed All about the withdrawal of the wear and tear allowance and how you now claim a deduction for capital costs incurred When you can claim capital allowances and how to maximise your tax relief How to buy UK property as a non-resident given the 2015, 2016 and 2017 changes How to qualify for Entrepreneurs Relief on investment properties All you need to know about setting up your own property management/service company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Key tax structures for non-residents investing in UK property Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

Incorporating and Disincorporating a Business, Third Edition provides clear, detailed and practical guidance on the tax issues, planning points and pitfalls which may be encountered when incorporating a sole trader or partnership business, or when transferring a company's business to a sole trader or partnership. This authoritative handbook includes detailed coverage on all tax issues that might apply to small businesses, including income tax and NICs, CGT, IHT, VAT and stamp taxes as well as in-depth content on how to deal with legal and accounting compliance issues. Since the publication of the last edition in early 2016, there has been significant legislative change reflected in several Finance Acts. This edition has been updated to reflect those changes. The changes include: Entrepreneurs' relief: the relief restriction on the acquisition of goodwill from related parties (FA 2016) and subsequent changes to the relief conditions (FA 2019) Dividend tax reforms (FA 2016) The 'anti-phenixism' targeted anti-abuse rule (FA 2016) Change in tax rate for loans to participators (FA 2016) Capital allowances changes - including increase in annual investment allowance and the new structures and buildings allowance (FA 2019) The practical assistance contained within this book includes numerous worked examples, key point summaries, pro-forma elections and tables comparing the overall tax position for incorporated and unincorporated business owners, including the comparative tax impact of a bonus vs dividends. This edition includes a chapter on the complex area of incorporating a limited liability partnership and a new chapter on incorporating a rental property business. The user-friendly structure features 'signposts' at the beginning of each chapter to provide a useful summary of the main points and 'focus points' which highlight important issues in each chapter. Tax practitioners, accountants and business proprietors will all benefit from the expert guidance offered by this book.

A Q&A guide to tax on corporate lending and bond issues in the UK (England and Wales). This Q&A provides a high level overview of finance tax in the UK and focuses on corporate lending and borrowing (including withholding tax requirements), bond issues, plant and machinery leasing, taxation of the borrower and lender when restructuring debt, securitisations, the Foreign Account Tax Compliance Act (FATCA) and bank levies. To compare answers across multiple jurisdictions, visit the PLC Law Tax on Corporate Lending and Bond Issues: Country Q&A tool. The Q&A is part of the global guide to tax on transactions. For a full list of jurisdictional Q&As visit www.practicallaw.com/taxontransactions-guide.

Core Tax Annual: Inheritance Tax 2016/17

U. S. Master Estate and Gift Tax Guide (2016)

Tax Planning Strategies (2015-2016)

Estate Planning

Your Complete Guide to Everything Deductible

Taxation at Death

Completely revised to reflect important changes in this year's tax laws, "J.K. Lasser's 1001 Deductions and Tax Breaks 2011" will help readers take advantage of every tax break and deduction they may be entitled to. Original.

Inheritance Tax Planning Handbook 2016 Strategies & Tactics to Save Inheritance Tax CreateSpace

This guide summarizes the gift, estate and inheritance tax systems and describes wealth transfer planning considerations in 38 jurisdictions and territories. The content is based on information current as of March 2016, unless otherwise indicated in the text of the chapter.

New April 2016 Edition fully updated for the latest 2016/2017 changes Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 325 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaires planning to live in the UK tax efficiently What Information is Contained in the Guide Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2015. The new 15 year (or in practice 13 year) rule for non-doms from April 2017. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property after 2015. How the statutory residence test applies from April 2013. Changes to the tax treatment of UK dividends from April 2016. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. Tax implications of selling your UK home after you leave the UK. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £60,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2015 will apply What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015 How to save tax with double tax treaties. and much more...

Scottish Core Tax Annuals 2016/17 Set

Inheritance Tax Planning Handbook 2016

Private Client

How to Cut Your Tax to Zero

Private Clients Legal and Tax Planning Answer

Inheritance Tax in Scotland 2016/17

Private Clients Legal & Tax Planning Answer Book 2016 provides practical guidance for estate planning for individuals. The new Q&A resource addresses complex client questions related to the benefit and protection of the client's assets, dispositions to current members, the uses of trusts and other vehicles, and current and future charitable donations. Authored and edited by G. Warren Whitaker and a team of experts from Day Pitney LLP, this new Answer Book discusses the different ways in which assets can be transferred; best practices in executing wills and trusts; clear guidance on estate, gift and generation-skipping transfer taxes; and answers on retirement accounts, charitable giving, and family and marital issues. Stockpiled with highlighted practice tips, Private Clients Legal & Tax Planning Answer Book 2016 also provides guidance on issues related to incapacitation, international concerns, and managing the estate planning team (attorneys, accountants, trust officer, etc.)

The Definitive Guide to Forming and Operating a Gun Trust for Gun Owners and Their Advisors

A Q&A guide to tax on corporate transactions in the UK (England and Wales). This Q&A provides a high level overview of tax in the UK (England and Wales) and looks at key practical issues including, for example, the main taxes, reliefs and structures used in share sales, dividends, mergers, joint ventures, reorganisations, share buybacks, private equity deals and restructuring and insolvency. To compare answers across multiple jurisdictions, visit the PLC Law Tax on Corporate Transactions: Country Q&A tool. This Q&A is part of the global guide to tax on transactions. For a full list of jurisdictional Q&A visit www.practicallaw.com/taxontransactions-guide.

HMRC Investigations Handbook 2016/17 will assist and support when you are representing clients under investigation. Outlining current law and practice, it guides you through HMRC procedures pinpointing your role and responsibilities. Accessible, user-friendly and up to date, it will be used in practice, this title supplies a huge amount of guidance on all aspects of HMRC's investigative work - special civil investigations, criminal prosecutions, plus self assessment enquiries, VAT and customs visits, penalties and appeals. The practical advice is supported by interviews with HMRC, revenue information powers, tax appeals and settlement negotiations, plus vital information on the relationship between tax evasion and money laundering. Contents: Section 1: Investigations and enquiries; Chapter 1 HMRC enquiries: outline and developments; Chapter 2 Serious civil tax investigations into fraud and avoidance: Code of Practice 9 (Contractual Disclosure Facility) and Code of Practice 8; Chapter 3 Tax fraud: criminal investigations and prosecution - direct tax; Chapter 4 Contentious tax enquiries; Chapter 5 Offshore tax investigations, disclosure campaigns and tax cooperation agreements; Section 2: The progress of an enquiry; Chapter 6 Practical aspects of an enquiry; Chapter 7 Selection for enquiry; Chapter 8 Conduct of enquiries; Chapter 9 HMRC's powers of enquiry; Chapter 10 Conduct of a full enquiry; Chapter 11 Settlement negotiations; Chapter 12 Alternative Dispute Resolution; Section 3: Practical issues; Chapter 13 Voluntary disclosures; Chapter 14 Private records: are they 'private'?; Chapter 15 Business records; Chapter 16 HMRC's information powers; Chapter 17 Preparing reports for HMRC; Chapter 18 Penalties for error; Chapter 19 Penalties for failure to notify; Chapter 20 Tax appeals; Chapter 21 Accelerated payment notices and follower notices; Chapter 22

debt collection; Chapter 23 Complaints about HMRC;Section 4: VAT, NIC, employment income;Chapter 24 VAT aspects; Chapter 25 National Insurance aspects; Chapter 26 Employment income.
CFP Certification Exam Flashcard Review Book
Practicing Financial Planning
Private Clients Legal & Tax Planning Answer Book
Company Tax Planning Handbook 2016-2017