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# Estate Planning for Forest Landowners

What will Become of Your Timberland?

Harry L. Haney, Jr. and William C. Siegel

## **Summary**

This book's purpose is to provide guidelines and assistance to nonindustrial private woodland owners in applying estate planning techniques to their forest properties. It presents a working knowledge of the Federal estate and gift tax law as it relates to timberland ownership. The unique character of timber assets is addressed in terms of tree farm estate planning goals. The book has four major parts plus a glossary, selected tax forms, and a list of additional readings. The foundation for estate planning is developed in part I. The general estate planning tools are explained in part II and integrated with forestry examples. Part III is concerned with forestry-specific estate planning tools. The various forms of timberland ownership and their relationship to forestry estate planning, as well as the basic features of State death taxes, are discussed in part IV.

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# **Estate Planning**

**For**

**Forest Landowners**

**What Will Become of Your Timberland?**

**Harry L. Haney, Jr., and William C. Siegel**

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