Preface

Welcome to the second edition of *Tax, Estate, and Lifetime Planning for Minors*. For the second edition, I have added a new chapter dealing with the management of a minor's digital assets. I thank Professor Naomi Cahn and her co-authors for graciously accepting to write this new and highly relevant chapter.

Like the first edition, I envisioned a book that not only presented legal concepts but also supplied the reader with practical information. That is, I wanted the book to serve as a source of "practical wisdom" for those professionals counseling and drafting for families with minors, whether those professionals be busy solo practitioners, first-year associates in estate planning, general practitioners, or lawyers changing their fields of concentration. This book is designed to be that handy desk reference when there is no senior partner available for consultation, when one needs a quick answer, or when one requires a starting point for further research. With the dedication and skill of our contributors, I hope this second edition has achieved its objective.

I also want to extend a warm and heartfelt thank you to each of our contributors. This book truly is a team effort, and would not exist without the commitment and combined effort of our contributors. A special thank you to Jeff Salyards and Amelia Stone of ABA Publishing.

Carmina Y. D'Aversa
Editor