

About the Author

Jerold I. Horn, a member of the Illinois and Pennsylvania bars, practices law in Peoria, Illinois. He is a graduate of Princeton University (AB, summa cum laude) and Yale University Law School. He is a fellow and past president of the American College of Trust and Estate Counsel, a fellow of the American College of Tax Counsel, a member of the American Law Institute, and a former visiting adjunct professor at the University of Miami Law School. He has written numerous articles about estate planning, authored both editions of *Planning and Drafting for the Generation-Skipping Transfer Tax* (ALI-ABA 2d ed. 1994), coauthored many editions of *Drafting Wills and Trust Agreements* (Ill. Inst. Cont. Leg. Ed. 1990), and lectured frequently at tax planning institutes and continuing education programs.