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**ESTATE PLANNING  
AND  
WILL DRAFTING  
IN NEW YORK**

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**2018 Revision**

**EDITOR-IN-CHIEF**

**MICHAEL E. O'CONNOR, ESQ.**

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Tax-Qualified Pension, Profit-Sharing, and  
Stock Bonus Plans, and 403(b) Plans—Tax,  
Estate, Retirement, Medicaid, Debtor/Creditor,  
and Domestic Relations Issues**

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