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FRAUDULENT TRANSFERS,  
PREBANKRUPTCY PLANNING  
AND  
EXEMPTIONS

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Peter Spero

2012 Edition

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# FRAUDULENT TRANSFERS, PREBANKRUPTCY PLANNING AND EXEMPTIONS

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**PETER SPERO**

Member of the California Bar

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## About the Author

Peter Spero received his legal education at Southwestern University School of Law (J.D.) and New York University (LL.M. Taxation).

He is the author of *Asset Protection: Legal Planning, Strategies and Forms* (Thomson/West, updated three times per year). He is also the author of numerous articles, and has spoken widely on tax and asset protection matters for a variety of State and Local Bar Associations and the American Bar Association.

## About the Practitioner's Overview and Checklist

As a special feature of this publication, the author has created a Practitioner's Overview and Checklist (the "Overview"). In general, the Overview is meant to serve as a reference tool which a practitioner may want to review when handling a situation that may potentially involve a fraudulent transfer. The Overview presents the material contained within the publication in a comprehensive checklist format and may assist the practitioner in identifying critical issues to be considered at the outset of each case. This useful practice tool highlights some of the major and more subtle concerns triggered by a fraudulent transfer, and conveniently provides the reader with cross-references to the substantive material contained within the text of the publication. The Overview can be found after the main text of the publication, in Appendix C.

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Tax Aspects of Bankruptcy Law and Practice 3d  
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