**Endnotes**

US Treasury Regulations, section 20.2031-1b

2 Canada Customs and Revenue Agency, paragraph 70(5)(a)

3 Canadian tax code, subsection 118.1(3)

4 IRS Code Section 2001

5 U.S. Treasury Regulation 20.0-1

6 IRS Code section 2103

7 Sec 691(c) of the Internal Revenue Code

8 Canadian tax code, subsection 104(4)

9 Canadian tax code subsection 104(4)

10 US Census Bureau “The Elderly Population”

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