

01/10/13	Selected overview of the "American Taxpayer Relief Act of 2012" (H.R. 8): 2001 and 2003 tax cuts largely made permanent, but higher taxes for the top 1% to 2%	2013-01
2012		
12/31/12	Proposed regulations on the 3.8% tax on "net investment income"; <i>Wandry</i> again, and how many gift tax dollars the "defined value" clause saved	2012-09
11/30/12	The "fiscal cliff," alternative minimum tax and transfer taxes; IRS "non-acquiesces" in <i>Wandry</i> ; possible taxpayer relief for those affected by Hurricane Sandy	2012-08
10/31/12	Countdown to the election; selected 2013 inflation-adjusted numbers and various planning points; <i>Wandry</i> appeal withdrawn	2012-07
09/25/12	The looming "fiscal cliff" and the shape of possible future tax legislation; how NOT to substantiate a charitable deduction ( <i>Mohamed v. Commissioner</i> ); <i>Wandry</i> appealed	2012-06
07/31/12	The Supreme Court's health care decision: The Affordable Care Act upheld	2012-05
06/11/12	<i>Wandry v. Commissioner</i> : yes, another taxpayer victory using a "defined value" formula clause – but caution may be in order	2012-04
04/19/12	Supreme Court arguments on the health care law; Medicare taxes taking effect in 2013: 0.90% on the wages of "high earners" and 3.8% tax on "net investment income"; the Buffett Rule and the "Paying a Fair Share Act" (S. 2230)	2012-03
03/08/12	Tax proposals on "high-income" taxpayers from President Obama's Fiscal Year 2013 Budget and the Treasury Department's "Green Book"	2012-02
01/23/12	<i>Estate of Petter v. Commissioner</i> : another taxpayer victory using a "defined value" formula clause, and the legacy of <i>Procter v. Commissioner</i>	2012-01
2011		
12/02/11	"Super Committee" bows out; 2012 inflation-adjusted numbers and various planning points; the "Sensible Estate Tax Act of 2011" (H.R. 3467)	2011-09
10/21/11	The American Jobs Act of 2011: the 28% limitation, the millionaires' surtax, and the "Buffett Rule"	2011-08
09/16/11	The Budget Control Act of 2011 (Pub. L. 112-25) and the "Super Committee": reduce the deficit – or else!	2011-07
07/28/11	How certain discretionary language almost made a credit shelter trust taxable in the trustee/beneficiary's estate ( <i>Estate of Chancellor v. Commissioner</i> )	2011-06
06/13/11	A Tax Court valuation case that illustrates just how far apart the experts can be, and how a judge evaluates those experts ( <i>Estate of Mitchell</i> )	2011-05
05/03/11	Additional thoughts on last December's 2010 Tax Act: lifetime gifts (GRATs, Sales to Defective Grantor Trusts and QPRTs) and how "credit shelter trusts" are still relevant despite the "portability" of a deceased spouse's estate tax exclusion	2011-04