

04/06/11	What it means to be a "statutory resident" of New York for income tax purposes – and how expensive that can be ( <i>Matter of Baker</i> )	2011-03
02/24/11	Updated "estate planning glossary"	2011-02
01/31/11	A discussion of "tax expenditures" and possible tax reform, based on reports from the President's Deficit Commission and the National Taxpayer Advocate	2011-01
2010		
12/23/10	Overview of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (Pub. L. 111-312): income tax and capital gains rates, tax-free distributions from IRAs to charity; estate and gift tax and GST provisions	2010-11
11/30/10	Thoughts on the mid-term elections, and selected year-end planning points, along with some of the inflation-adjusted pension plan numbers for 2011; brief reminder of what low interest rates mean for certain planning techniques, including GRATs (grantor retained annuity trusts) and Sales to Defective Grantor Trusts	2010-10
10/26/10	<i>Estate of Tatum</i> : another disclaimer gone awry – but taxpayer loses this time; possible timeline for retroactive reinstatement of estate tax and GST, based on <i>Carlton</i> , a 1994 Supreme Court estate tax case	2010-09
09/14/10	Taxpayer successfully rescinds defective disclaimers and avoids significant gift tax liability ( <i>Breakiron</i> ); discussion of <i>Bosch</i> , the vintage case addressing when a state law holding is binding on the IRS	2010-08
07/27/10	A discussion of next year's likely return of "PEP" and "Pease" (indirect tax increases on higher earners) and the potential impact on charitable giving; two cases involving purported charitable gifts and a skeptical IRS: <i>Hendrix</i> and <i>Free Fertility Foundation</i>	2010-07
07/01/10	A round-up of the still uncertain tax landscape: Sen. Bernie Sanders' estate tax bill and its revenue raisers (consistent basis reporting, limits on valuation discounts and GRAT restrictions), "PAYGO" and Sen. Kyl's estate tax proposal; Rep. Ryan's "Roadmap"; NY drops "privity" requirement for executor's suit against estate planning attorney ( <i>Schneider v. Finnman</i> )	2010-06
05/28/10	" <i>Pierre II</i> ": the Tax Court addresses the "step transaction doctrine" and valuation issues in a continuation of the <i>Pierre v. Commissioner</i> saga; valuation of fractional interests used in QPRTs ( <i>Ludwick v. Commissioner</i> )	2010-05
05/06/10	An updated discussion of some of the options to save for a child's college education	2010-04
04/05/10	An overview of some of the provisions in the new health care legislation, particularly the new Medicare taxes; codification of "economic substance doctrine"; GRAT restrictions advance	2010-03
02/28/10	President Obama's FY 2011 Budget – increases on higher earners, and estate and gift tax proposals: return to the 2009 estate tax regime, consistent values, modifying rules on valuation discounts and mandating minimum 10-year term and remainder interest for GRATs; under the "check-the-box" regulations, is a single member LLC disregarded for gift tax purposes? ( <i>Pierre v. Commissioner</i> )	2010-02