

01/26/10	The 2010 planning landscape: NO estate tax, GST or basis adjustment rules; what Congress may do; possible constitutional "due process" challenge; what can go wrong when documents are wrong about how property is titled (<i>Beudert-Richard v. Richard</i>)	2010-01
2009		
12/22/09	The imminent demise of the estate tax? Possible effect on formula provisions and the difficulties of modified carryover basis; extenders bill and carried interest; proposed stock transactions tax; importance of keeping beneficiary designations current (<i>Kennedy v. DuPont SIP</i>)	2009-10
09/30/09	More on Roth IRA conversions: calculating what the taxable amount may be; how a "decoupled" state may tax a non-resident's property, even if it's passing to a surviving spouse; NY advisory opinion on non-resident's proposed condo purchase (TSB-A-08(1)M)	2009-08
08/31/09	What may happen with estate tax repeal and tax-free IRA distributions to charity; early 2009 AMT "patch"; Roth IRA conversions in 2010 – restrictions will be gone so that anyone may convert a "regular" IRA to a Roth	2009-07
07/28/09	Some pros and cons of several options to pay for health care reform; the case of the "tainted witness" and a will's tax apportionment clause (<i>Estate of Wu</i>); how some states are dealing with economic adversity	2009-06
06/15/09	OMB's "Analytical Perspectives" and Treasury Department's "Green Book" offer insights on Obama tax proposals and outline of estate and gift tax proposals: consistent values, modifying rules on valuation discounts and minimum 10-year terms for GRATs; taxing employer-provided health care?; new mortality tables and QPRTs; New York's increased taxes and estimated tax payments	2009-05
04/20/09	The "Taxpayer Certainty and Relief Act of 2009" (S. 722) – makes lower income tax rates permanent, increases higher rates, and freezes the estate tax at 2009 levels; focus on whether Congress might reinstate the state death tax credit; new task force on tax reform	2009-04
03/19/09	President Obama's FY 2010 budget proposal: higher rates, limits on itemized deductions and the personal exemption phase-out; the interaction of the regular tax with the AMT; historical income tax and capital gains tax rates; S. 394 would enhance the tax treatment of art and collectibles	2009-03
02/09/09	Rep. Pomeroy's estate tax bill (H.R. 436); basic planning points; basis adjustment rules, including modified carryover basis in 2010; "The Rangel Rule" (H.R. 735); intra-family loans	2009-02
01/12/09	Suspension of 2009 required minimum distributions under <i>The Worker Retiree and Employer Recovery Act of 2008</i> (Pub. L. 110-458); a brief mention of another "bad facts" limited partnership case (<i>Hurford</i>)	2009-01