

2008

12/02/08	Prospective tax increases and their possible revenue implications; inflation-adjusted numbers for 2009 and selected planning points	2008-11
11/04/08	<i>The Emergency Economic Stabilization Act of 2008 (Pub. L. 110-343)</i> : AMT extenders and ISO relief, tax-free IRA distributions to charity, deduction for state and local sales taxes, broker basis reporting, and harmonizing preparer penalties for undisclosed positions; making lemonade out of lemons – coping with the market decline	2008-10
09/30/08	A discussion of the upcoming \$3.5 million estate tax exclusion, and how it affects planning in “decoupled” states, especially for married couples	2008-09
08/29/08	A selected review of major tax legislation during the Bush administration, and a snapshot of the tax proposals of Senators McCain and Obama	2008-08
07/31/08	No discount for “restricted management accounts” (Rev. Rul. 2008-35); final regs on “grantor retained interest trusts” (T.D. 9414)	2008-07
06/30/08	Charitable remainder trusts and UBTI: final regs (T.D. 9403); charitable lead trusts and “tiering” provisions: proposed regs (REG-101258-08)	2008-06
05/30/08	Supreme Court holds that muni bonds still tax free (<i>Kentucky v. Davis</i>); IRS issues proposed regs on alternate valuation (REG-112196-07; <i>Kohler v. Commissioner</i>)	2008-05
04/28/08	The awful AMT and its disappearing exemption; Notice 2008-22 and a trust grantor’s “nonfiduciary” power to swap trust property for property of equivalent value; planning techniques that work well in a low-interest rate environment	2008-04
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01/28/08	Supreme Court affirms that trust investment advisory fees subject to 2% floor (<i>Knight</i>); wash sale rules and IRAs; survivorship and the marital deduction (<i>Lee</i>)	2008-01

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12/21/07	AMT patch, cont’d.; 11 th Circuit reverses Tax Court: built-in capital gains tax liability reduces value of closely held corporation: <i>Estate of Jelke (General Utilities)</i> doctrine; willing buyer-willing seller; IRA implications)	2007-12
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