

11/19/02	Aftermath of the mid-term elections and the AMT; estate tax issues; inflation-adjusted numbers for 2003	2002-20
10/25/02	Run-down on proposed legislation: the CARE and NESTEG bills; next year's FICA; low 7520 rates and planning: QPRTs, CLATs, CRATs, GRATs and charitable gift annuities	2002-19
09/20/02	Possible permanency of 2001 Tax Act and its education provisions;"decoupling": D.C., Massachusetts, New Jersey and New York	2002-18
09/04/02	Treasury ends "abusive" split-dollar scheme (Notice 2002-59)	2002-17
08/29/02	CBO's budget numbers and stimulus proposals; IRA discussion correction – comment from Cathy Vohs of the IRS	2002-16
08/01/02	CARE Act progresses – proposed gifts to charity from IRAs	2002-15
07/23/02	Corrections on IRA discussion; single life distribution table	2002-14
07/18/02	Corrected discussion on the final minimum distribution regs	2002-13
07/02/02	The debt limit increase; IRS retreats from imposing FICA or FUTA taxes on ISOs (Notice 2002-47)	2002-12
06/21/02	Attempts to make 2001 Tax Act permanent; efforts at estate tax reform; law-school expenses not deductible (<i>Galligan</i>); ignorance of the law is no excuse – "innocent spouse" relief denied (<i>Mitchell</i>)	2002-11
05/24/02	The "sunset" provision of the 2001 Tax Act; new IRA distribution tables	2002-10
04/18/02	Thoughts on 529 Plans; IRS issues final rules on IRA distributions; "decoupling": Maryland, Nebraska and New York	2002-09
04/09/02	Tax Court denies annual exclusion for gifts of LLC interests (<i>Hackl</i>); Florida says goodbye to estate tax revenues	2002-08
03/20/02	Senate Finance Committee hearing on tax shelters; Joint Committee on Taxation report on shelters and judicial doctrines used against them	2002-07
03/15/02	Stimulus bill passes; bill to freeze some of 2001 Tax Act; CBO and OMB revenue projections; Concord Coalition suggestions about fiscal year 2003 budget; GRAT includibility under IRC Sec. 2039 (TAM 200210009); Vermont "decoupling"; the GST and "indirect" skips – the opt-out	2002-06
02/28/02	Tax shelter amnesty (Announcement 2002-2); whether the corporate income tax?; IRS permits early CRUT termination (PLR 200208039) and tax treatment of early termination (PLR 200127023); IRS information on Victims' Relief Bill (Publication 3920); New York City's cigarette tax	2002-05
02/22/02	President Bush's fiscal year 2003 budget; Senate vote on estate tax repeal; the shrinking surplus; increase in debt ceiling; taxability of frequent flyer miles (Announcement 2002-18); cigarette taxes	2002-04