

09/15/00	Override on "marriage penalty" veto fails; Republican edge in House narrows;"surviving spouse" in same-sex relationship loses 50% co-ownership argument ( <i>Estate of Horstmeier</i> ); credit for tax on prior transfers doesn't fly ( <i>Estates of Harrison</i> ); Gov. Jesse Ventura on Minnesota public school education	2000-12
09/08/00	Override on estate repeal veto fails; final GRAT regulations issued (T.D. 8899, 26 CFR Part 25); settlement fees and tax apportionment ( <i>Estate of Esther Brabson</i> ); dependency exemption for kidnapped child (ILM 200034029)	2000-11
08/07/00	Strategies for passing tax reform; New Hampshire upholds inheritance tax	2000-10
07/14/00	Thoughts on possible estate tax repeal; New Hampshire House overrides inheritance tax repeal veto; the problem of joint-ownership (PLR 200034029); draft legislation to permit fair market value deduction for charitable contributions by artists and authors (S. 2781)	2000-09
06/29/00	Projected surpluses; estate tax repeal movement	2000-08
06/09/00	New Hampshire governor vetoes inheritance tax repeal; IRS ruling on a "5 & 5" power: ever-increasing ownership of the trust (PLR 200022035); IRS wins two cases: gifts to a corporation don't qualify for annual exclusion ( <i>Stinson</i> ); "economic benefit" doctrine doesn't accelerate taxability of lottery winnings ( <i>Thomas</i> )	2000-07
05/19/00	H.R. 8 and estate tax repeal; embezzled money is taxable income ( <i>Amini</i> ); no "married filing jointly" available for taxpayer in same-sex relationship ( <i>Mueller</i> )	2000-06
05/15/00	Estate tax valuation of a disputed claim: <i>Estate of Algerine Smith. Commissioner – 5<sup>th</sup></i> Circuit reverse Tax Court	2000-05
04/13/00	IRS goes after "ghoulish" charitable lead trusts (REG-100291-00; new tax shelter listings apply to individuals as well as corporations; IRS permits disclaimer to change IRA beneficiaries (PLR 200013041); community property IRA distribution to ex-spouse taxable to IRA owner ( <i>Bunney</i> ); charitable bequest of non-qualified stock options taxable to charity, not estate (PLR 20012076)	2000-04
03/24/00	Donees subject to transferee liability ( <i>Armstrong</i> ); converting NIM-CRUTs to CRUTs (Notice 99-31); discharge of GRAT liability (TAMs 200010010 and 200011005)	2000-03
02/28/00	Corporate tax refunds are up; taxpayer wins Texas partnership case ( <i>Elsie Church v. United States</i> )	2000-02
0/11/00	President Clinton's final budget (fiscal year 2001); attempted casualty loss for property next to O.J. Simpson's estate ( <i>Chamales</i> )	2000-01