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Tax Topics

Table of Contents

2015

2015

12/22/15	Overview of omnibus spending and tax “extenders ” legislation; income tax refunds part of gross estate (<i>Badgett</i>)	2015-12
11/30/15	Trust beneficiary's discretionary interest is divisible as part of the “marital estate” in Massachusetts divorce proceeding (<i>Pfannenstiehl</i>); IRS: no more \$100mm checks	2015-11
10/26/15	Selected overview of 2016 inflation-adjusted numbers, plus basic points regarding income tax and year-end gifts; no more estate tax closing letters – unless requested	2015-10
09/28/15	Revised discussion of last month’s material on the new basis consistency rules for estates and beneficiaries and the new reporting requirements for executors	2015-09
08/31/15	Selected provisions from the Highway Trust Fund bill (Pub. L. 114-41), including the new basis consistency reporting requirements between an estate and beneficiaries	2015-08
07/31/15	New York’s estate tax and non-residents	2015-07
06/30/15	Final “portability” regulations – not much different from temporary regs on the “deceased spousal unused exclusion amount” against gift and estate tax	2015-06
05/31/15	Supreme Court: Maryland’s partial credit for out-of-state income tax is unconstitutional (<i>Wynne</i>)	2015-05
04/24/15	Permanent sales tax deduction and “death tax” repeal bills pass the House; the importance of changing beneficiary designations after a divorce (<i>Smoot</i>)	2015-04
03/25/15	Updated estate planning glossary and selected income tax and retirement plan terms	2015-03



02/27/15	Tax proposals in the FY 2016 budget, including provisions on retirement accounts, gift and estate tax, and “reforming” the taxation of capital income with a capital gains tax at death	2015-02
01/26/15	Tax increase proposals from President Obama; revised rules for 60-day IRA rollovers and deductible expenses for “bundled” fiduciary fees for trusts and estates; 2014 tax season and limited IRS service	2015-01
2014		
12/19/14	“Extenders” extended; IRAs and “prohibited transactions” (<i>Peek</i>); correction regarding NY non-resident estate tax example in 10/06/14 edition	2014-12
11/24/14	Selected inflation-adjusted numbers for 2015 and end-of-the-year planning points; last call for late “portability” filing (Rev. Proc. 2014-18)	2014-11
10/23/14	Charitable IRA rollovers and the “extenders”; tax reform and “pre-tax” contributions to 401(k)s; charitable gifts of “capital gain property”; 2015 wages and payroll withholding	2014-10
10/06/14	Planning and STATE estate taxes	2014-09
08/29/14	Loans and the “applicable federal rates,” and questions in the family loan context	2014-08
07/31/14	Income tax treatment of “qui tam” awards under the False Claims Act; effective date postponed for final Sec. 67(e) regulations	2014-07
06/30/14	Supreme Court says “inherited IRAs” not protected in bankruptcy (<i>Clark</i>); new 60-day IRA rollover rule (<i>Bobrow</i>)	2014-06
05/30/14	Final Sec. 67(e) regulations: trust and estate expenses subject to the “2% floor,” and unbundling a “bundled” fee	2014-05
04/21/14	New York’s updated estate tax law, and closing the resident trust “loophole”	2014-04
03/31/14	Proposed cap on “Crummey powers” from President Obama’s Fiscal Year 2015 Budget; selected highlights from Rep. Camp’s “Discussion Draft” for tax reform	2014-03
02/24/14	New York’s “statutory residency” rule (<i>Gaied</i>); proposed grantor swap of tangible property for trust property would be “sale” subject to New York sales tax	2014-02
01/29/14	The \$1+ trillion budget and its impact on the IRS; IRS budget cuts hurt taxpayers – National Taxpayer Advocate; proposed changes to New York’s estate tax law and its resident trust “loophole”	2014-01
2013		
12/20/13	Budgets, tax reform and “extenders”; end of the year round-up	2013-12
11/15/13	The government shutdown, and selected inflation-adjusted numbers for 2014 and end-of-the-year planning points	2013-11
10/07/13	A review of basic planning points	2013-10

08/30/13	Revised discussion of <i>Windsor</i> , reflecting guidance from the IRS and the Treasury Department, issued on August 29, 2013	2013-09
08/28/13	<i>United States v. Windsor</i> : the Supreme Court rejects Section 3 of DOMA, which defines “marriage” as only between a man and a woman	2013-08
07/01/13	Selected planning points: the now “permanent” \$5 million exclusion, indexed for inflation, state estate taxes and “portable” spousal exclusions	2013-07
05/29/13	Updated discussion of selected options to save for a child’s college education	2013-06
04/29/13	Selected tax provisions from President Obama’s Fiscal Year 2014 Budget	2013-05
03/21/13	Updated estate planning glossary and selected income tax terms	2013-04
02/20/13	Conservation easement flunks as charitable contribution (<i>Belk</i>); “DD” and the cost of employer-provided health care; two important 100-year anniversaries; some lesser-known provisions of the American Taxpayer Relief Act	2013-03
01/25/13	Selected numbers from official IRS 2013 inflation-adjustments (Rev. Proc. 2013-15); façade easement has zero value as charitable deduction (<i>Scheidelman</i>)	2013-02
01/10/13	Selected overview of the “American Taxpayer Relief Act of 2012” (H.R. 8): 2001 and 2003 tax cuts largely made permanent, but higher taxes for the top 1% to 2%	2013-01
2012		
12/31/12	Proposed regulations on the 3.8% tax on “net investment income”; <i>Wandry</i> again, and how many gift tax dollars the “defined value” clause saved	2012-09
11/30/12	The “fiscal cliff,” alternative minimum tax and transfer taxes; IRS “non-acquiesces” in <i>Wandry</i> ; possible taxpayer relief for those affected by Hurricane Sandy	2012-08
10/31/12	Countdown to the election; selected 2013 inflation-adjusted numbers and various planning points; <i>Wandry</i> appeal withdrawn	2012-07
09/25/12	The looming “fiscal cliff” and the shape of possible future tax legislation; how NOT to substantiate a charitable deduction (<i>Mohamed v. Commissioner</i>); <i>Wandry</i> appealed	2012-06
07/31/12	The Supreme Court’s health care decision: The Affordable Care Act upheld	2012-05
06/11/12	<i>Wandry v. Commissioner</i> : yes, another taxpayer victory using a “defined value” formula clause – but caution may be in order	2012-04
04/19/12	Supreme Court arguments on the health care law; Medicare taxes taking effect in 2013: 0.90% on the wages of “high earners” and 3.8% tax on “net investment income”; the Buffett Rule and the “Paying a Fair Share Act” (S. 2230)	2012-03
03/08/12	Tax proposals on “high-income” taxpayers from President Obama’s Fiscal Year 2013 Budget and the Treasury Department’s “Green Book”	2012-02

01/23/12 *Estate of Petter v. Commissioner*: another taxpayer victory using a “defined value” formula clause, and the legacy of *Procter v. Commissioner* 2012-01

2011

12/02/11 “Super Committee” bows out; 2012 inflation-adjusted numbers and various planning points; the “Sensible Estate Tax Act of 2011” (H.R. 3467) 2011-09

10/21/11 The American Jobs Act of 2011: the 28% limitation, the millionaires’ surtax, and the “Buffett Rule” 2011-08

09/16/11 The Budget Control Act of 2011 (Pub. L. 112-25) and the “Super Committee”: reduce the deficit – or else! 2011-07

07/28/11 How certain discretionary language almost made a credit shelter trust taxable in the trustee/beneficiary’s estate (*Estate of Chancellor v. Commissioner*) 2011-06

06/13/11 A Tax Court valuation case that illustrates just how far apart the experts can be, and how a judge evaluates those experts (*Estate of Mitchell*) 2011-05

05/03/11 Additional thoughts on last December’s 2010 Tax Act: lifetime gifts (GRATs, Sales to Defective Grantor Trusts and QPRTs) and how “credit shelter trusts” are still relevant despite the “portability” of a deceased spouse’s estate tax exclusion 2011-04

04/06/11 What it means to be a “statutory resident” of New York for income tax purposes – and how expensive that can be (*Matter of Baker*) 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 *Estate of Tatum*: another disclaimer gone awry – but taxpayer loses this time; possible timeline for retroactive reinstatement of estate tax and GST, based on *Carlton*, a 1994 Supreme Court estate tax case 2010-09

09/14/10 Taxpayer successfully rescinds defective disclaimers and avoids significant gift tax liability (*Breakiron*); discussion of *Bosch*, 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
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
10/31/09	Inflation-adjusted numbers for 2010; retroactive tax legislation (<i>Nationsbank</i>)	2009-09
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
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</i> (Pub. L. 110-343): 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
03/31/08	Disclaimers and self-adjusting valuation clauses (<i>Christiansen</i>)	2008-03
02/26/08	More on the new preparer penalties: Notice 2008-13	2008-02
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
2007		
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</i> (<i>General Utilities</i> doctrine; willing buyer-willing seller; IRA implications)	2007-12
11/20/07	AMT patch; inflation-adjusted numbers for 2008 and planning points; 0% rate for dividends and capital gains	2007-11
10/26/07	Preparer penalties: the new rules under the Small Business and Work Opportunity Act of 2007; transition rules under Notice 2007-54	2007-10
09/28/07	Charlie Rangel's proposal; AMT and estimated tax; taxing "carried interest"	2007-09
08/31/07	Saving for college: the "kiddie tax" and the pros and cons of different savings vehicles	2007-08
07/31/07	<i>Davis v. Kentucky Revenue Department</i> – Supreme Court to examine muni bond taxability; proposed regs on trust investment fees and the 2% floor (REG-128224-06)	2007-07
06/28/07	Proposed regs on grantor retained income trusts (REG-119097-05); why timing of payments matters; why there's a 7520 rate; <i>Rudkin</i> update	2007-06
05/31/07	"Kiddie tax" changes; custodial accounts; "pay-go"; whether the estate tax; get a good valuation expert! (<i>Kimberlin</i>)	2007-05
04/27/07	2 nd Circuit affirms that trust investment fees subject to 2% floor: <i>Rudkin</i>	2007-04
03/29/07	IRS Clarification: non-spousal rollovers and tax-free IRA distributions to charity (Notice 2007-7); tax patents; Chuck Grassley on the AMT and the "tax gap"	2007-03
02/28/07	Estate Planning Glossary	2007-02
01/30/07	The "First 100 Hours"; President Bush's health care proposals; 2006 Annual Report of the National Taxpayer Advocate	2007-01

2006

12/29/06	<i>The Tax Relief and Health Care Act of 2006 (Pub. L. 109-432):</i> “extenders”; health savings accounts; AMT refundable credit; charitable remainder trusts and UBTI; permanent capital gain treatment for self-created musical works	2006-11
11/22/06	The mid-term elections; 2007 inflation-adjusted numbers	2006-10
10/23/06	More on the <i>Pension Protection Act of 2006</i> : fractional interest gifts and \$100,000 tax-free IRA contributions to public charities; Charlie Rangel and AMT reform; Connecticut marital deduction for same-sex couples	2006-09
09/08/06	<i>The Pension Protection Act of 2006 (Pub. L. 109-280)</i> : selected retirement and charitable provisions	2006-08
07/31/06	<i>Estate Tax and Extension of Tax Relief Act of 2006 (H.R. 5970)</i> ; Illinois decoupling (<i>McGinley v. Madigan</i>); non-resident income taxation and out-of-state property	2006-07
06/27/06	<i>Permanent Estate Tax Relief Act of 2006 (PETRA, H.R. 5638)</i>	2006-06
05/31/06	<i>Tax Increase Prevention and Reconciliation Act of 2005 (Pub. L. 109-222)</i> : “kiddie tax”; conversions to Roth IRAs; expatriate income and housing exclusion; capital gains treatment for self-created musical works	2006-05
04/28/06	The AMT and stock options: capital loss carryback prohibitions apply to AMT as well (<i>Merlo</i>); attempted assignment of income fails (<i>McManus</i>); assignment of income: non-qualified stock options and charitable remainder trusts	2006-04
03/29/06	4 th Circuit upholds IRS win in <i>Chawla</i> , but “insurable interest” issue still dangles	2006-03
02/22/06	Charitable Remainder Trust Safe-Harbor (Notice 2006-15); more on prepaid tuition; debts, forgiveness and taxes	2006-02
01/27/06	Prepaid tuition (PLR 200602002); gift and estate tax reminder; “Personal Revival Trusts” for cryonauts	2006-01

2005

12/27/05	Tax Reform Panel Recommendations; Ron Wyden’s “Fair, Flat Tax Act of 2005”	2005-12
11/18/05	Hurricane Katrina Provisions; 2006 inflation-adjusted numbers; sale of remaining lottery payments is not a sale of a “capital asset” (<i>Prebola</i>)	2005-11
10/18/05	Saving for College – round-up of options	2005-10
09/30/05	<i>Ittleson</i> – New York taxes sale of non-resident’s artwork	2005-09
09/08/05	Estate tax thoughts; GST consequences of taxable trust renunciation (PLR 200532024); note about the “rule against perpetuities”	2005-08

07/29/05	<i>Strangi</i> – 5 th Circuit upholds IRS win in Texas FLP case	2005-07
06/30/05	Circular 230	2005-06
05/27/05	Estate planning glossary; Washington state’s new estate tax	2005-05
04/20/05	New Jersey loses on decoupling case (<i>Oberhand</i>); retroactive tax changes (<i>Nationsbank</i>); charitable remainder trust “safe harbor” rules and the right of election (Rev. Proc. 2005-24)	2005-04
03/28/05	Insurable interests and trusts: <i>Chawla</i> ; “frivolous arguments to avoid when paying taxes” (Notice 2005-30)	2005-03
02/18/05	Washington State decoupling struck down: <i>Hemphill</i>	2005-02
01/28/05	Social security, the estate tax and tax reform; several cases: <i>Banks</i> (contingent attorney’s fees); <i>Harkins</i> (“corporation sole”); <i>Davis</i> (marital deduction)	2005-01
2004		
12/28/04	The Barnes Foundation	2004-15
11/24/04	2005 inflation-adjusted numbers; how a low 7520 rate affects planning techniques	2004-14
11/05/04	Tax reform: flat tax and consumption tax; American Jobs Creation Act deductions for sales tax and attorneys’ fees; New York tax law change: non-resident’s sale of co-op now taxable	2004-13
10/08/04	<i>The Working Families Tax Relief Act of 2004 (H.R. 1308)</i> : extension through 2010 of 10% and 15% brackets; that “ridiculously complex” tax code; a word on PORC; reminder about low 7520 rates	2004-12
09/10/04	<i>Turner v. Commissioner</i> (formerly <i>Thompson</i>): 3d Circuit affirms IRS Tax Court win against FLP (family limited partnership); <i>Turner</i> contrasted with <i>Kimbell</i>	2004-11
08/03/04	Tax Court says stock transfers to FLP are indirect gifts (<i>Senda</i>); co-op’s real estate taxes not deductible against AMT (<i>Ostrow and Guterman</i>)	2004-10
07/14/04	IRS addresses grantor trust rules and implications of tax reimbursement clauses (Rev. Rul. 2004-64); LUST tax	2004-09
06/25/04	H.R. 4520, the export bill; proposals for state and local sales tax deduction and deferred compensation; House bills; temporary Connecticut decoupling; 7520 rate chart	2004-08
05/28/04	<i>Kimbell v. U.S.</i> – 5 th Circuit hands taxpayer a victory in FLP case; how the applicable federal rates are determined	2004-07
04/28/04	Export bill: economic substance doctrine, expanded “kiddie tax”; no dice on offsetting gambling losses (TAM 200417004); QSLOB election	2004-06

04/02/04	President Bush's 2005 budget takes aim at 529 plan "loopholes"; deductibility of attorneys' fees – Supreme Court grants cert on <i>Banaitis</i> and <i>Banks</i>	2004-05
03/18/04	Impact of 2001 and 2003 tax law changes and interplay with AMT; reminder about low 7520 rates	2004-04
02/27/04	More thoughts on "decoupling": New York, New Jersey and Connecticut – the power of lifetime gifts; pro-rating the tax on a New York trust that changes situs	2004-03
02/03/04	Tax clause nightmare: <i>Lurie v. Commissioner</i> , or the pain of charging taxes to a non-taxable share; interrelated computations	2004-02
01/14/04	New York fiduciary income tax and trust situs: <i>Estate of William Rockefeller</i> and <i>Matter of Harriet Bush</i> ; codification of <i>Mercantile</i>	2004-01
2003		
12/19/03	More changes on New York's 529 Plan; intra-family loans: term and demand loans, and forgiving them; note on William Roth and John Breaux	2003-21
11/26/03	Inflation-adjusted numbers for 2004; charitable remainder trusts, "ordering rules" and qualified dividends (REG-110896-98)	2003-20
11/10/03	Connecticut "decouples" for a bit; New York and New Jersey "decoupling" – disclaimers and contingent QTIPs; changes to New York's 529 Plan	2003-19
10/24/03	IRS acquiesces in <i>Walton</i> GRAT decision (Notice 2003-72); Social Security and "full retirement age"	2003-18
10/10/03	The Independent 529 Plan	2003-17
09/26/03	IRS guidance on reporting requirements for substitute dividends (Notice 2003-67); the "Wall Street Rule"; tax reward money taxable (<i>Roco</i>)	2003-16
09/05/03	The fall legislative agenda; saving for a child's college education	2003-15
08/06/03	<i>Strangi III</i> – the Tax Court thumps taxpayer in Texas FLP case	2003-14
07/23/03	7 th Circuit upholds IRS win in <i>Hackl</i> : no annual exclusion for gifts of LLC interests	2003-13
07/01/03	New York's "tax traps" regarding the estate tax, GST and non-residents	2003-12
06/16/03	More on JGTRRA, qualified dividends and the new tax rates	2003-11
06/06/03	JGTRRA: lower rates, qualified dividends, increased child tax credit; marriage penalty relief; increased AMT exemption; chart with phase-outs of the AMT exemption amounts	2003-10

05/16/03	Jobs and growth bill; trust's investment fees subject to 2% floor (<i>Scott</i>); tax apportionment (<i>PNC Bank v. Roy</i>); Michigan and the TPT credit (<i>Lacks v. Michigan Department of Treasury</i>)	2003-09
05/02/03	Jobs and growth bill; flat tax proposals; tax apportionment (<i>Kuralt</i>)	2003-08
04/11/03	Budget update; estate tax pitfalls for non-resident aliens (<i>Fung</i>); "indirect skips" and the GST; QTIP election boo-boo (PLR 200314012); early CRUT termination and capital gain (PLR 200314021)	2003-07
03/28/03	Budget news; contingent attorneys' fees (<i>Raymond</i>) – and how AMT interacts with them	2003-06
03/13/03	Budget and legislative update; marital deduction mess-up (<i>Davis</i>); limited education no defense against estate tax deficiency (<i>Koester</i>)	2003-05
02/28/03	Taxpayer's SCIN works (<i>Estate of Dulio Costanza</i>); SCIN contrasted with private annuity; IRS loses on "joint-spousal GRATs" (<i>Cook</i>)	2003-04
02/14/03	Details on Fiscal Year 2004 Budget, including various proposed savings accounts (lifetime, retirement and employer-sponsored); impact on 529 plans; a closer look at arguments in favor of tax-free dividend proposal	2003-03
01/31/03	State of the Union address and tax-free dividend proposal; CBO's deficit numbers; Sen. Daschle on the Democratic plan; is all retirement plan income "effectively" tax-free? (KD 3761); "decoupling" in Nebraska and Kansas	2003-02
01/16/03	President Bush's job creation plan and tax proposals, including tax-free dividends; Sen. Feinstein on freezing the top rate; JCT lists expiring provisions; House rules to require macroeconomic analyses; dynamic scoring	2003-01
2002		
12/19/02	New faces: John Snow and Steven Friedman; adjustment clause too much like <i>Procter</i> – Mom can't take back gift (TAM 200245053); non-immigrant visa doesn't preclude domicile (<i>Estate of Jack</i>); payments to Holocaust survivors permanently exempted from income tax	2002-22
11/27/02	Our "abominable" tax code and how it got that way; Lindy Paull's departure; how 7520 rates affect planning techniques – why GRATs work better with lower rates and QPRTs don't	2002-21
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
01/31/02	Victims’ Relief bill signed – planning points; bill to reinstate marital deduction for non- citizen spouses (H.R. 3575); the state death tax credit and “decoupling”: Minnesota, Rhode Island and Wisconsin	2002-03

01/25/02	IRS Notice on split-dollar life insurance (Notice 2002-8)	2002-02
01/11/02	Tom Daschle speech on the economy; 2001 Report of the National Taxpayer Advocate	2002-01
2001		
12/21/01	The stimulus package; the Victims of Terrorism Relief Act; inflation-adjusted numbers for 2002	2001-25
11/30/01	More on Victims of Terrorism bill (history of prior such bills); applicability of FICA and FUTA taxes to ISOs (incentive stock options); proposed regulations (REG-142686-01) and Notices 2001-72 and 2001-73; the AMT and ISOs	2001-24
11/26/01	Stimulus package stalls; Victims' Relief bill progresses; 18% capital gains tax rate and gain on principal residence exclusion (Revenue Ruling 2001-57)	2001-23
10/31/01	More thoughts on the Victims of Terrorism relief bill; FICA increase; France and the VAT	2001-22
10/24/01	Stimulus plans; budget shortfalls in California, Florida, New York and North Carolina	2001-21
09/28/01	9/11 aftermath: Victims of Terrorism Relief Act	2001-20
09/04/01	More on "timing" and the new estate tax rates; the phase-out of the state death tax credit	2001-19
08/07/01	AMT ISO relief?; "timing" and the new estate tax rates; the tax rebates	2001-18
08/02/01	Possible repeal of the "sunset" provision and the estate tax; GST "indirect" skips and deemed allocations	2001-17
07/25/01	GST changes under 2001 Tax Act	2001-16
07/10/01	Two unfavorable IRA rulings: sons can't be default "designated beneficiaries" (PLR 2001260410) and daughter can't name herself as Mom's designated beneficiary after Mom's death (PLR 200126036); new IRA rules wouldn't necessarily have made a difference	2001-15
06/29/01	Some of the numbers behind the 2001 Tax Act	2001-14
06/04/01	Rundown on EGTRRA (the 2001 Tax Act)	2001-13
05/22/01	Gifts to non-grantor trusts under the "Relief" bill; Neal tries to shut down swap funds (H.R. 1785)	2001-12
05/18/01	Rundown on the "Relief" bill; the "Byrd rule"	2001-11

04/20/01	Costs of the “Death Tax Elimination” bill; the Joint Committee on Taxation and revenue estimates; estate tax reform bills; Rangel bill would make state and local taxes deductible against AMT	2001-10
04/13/01	The costs of estate tax repeal	2001-09
04/11/01	President Bush’s tax proposals, H.R. 8, “The Death Tax Elimination Act of 2000,” carryover basis and “dynamic” versus “static” scoring	2001-08
03/23/01	Competing stimulus bills and possible estate tax relief	2001-07
03/07/01	Stimulus bill in the making; IRA hardship exemption fails (<i>Gallagher</i>); tax fraud conviction and sentencing of Dorothy and George Henderson; office space for the Clinton Foundation	2001-06
02/05/01	Projected budget surpluses; President Bush’s tax plan; possible estate and gift tax repeal	2001-05
01/30/01	Clarification on new proposed IRA regs	2001-04
01/24/01	Appendix with new IRA distribution period	2001-03
01/22/01	Senate Finance Committee takes shape; new proposed regs on IRA distributions (REG-130477-00 and REG-130481-00)	2001-02
01/10/01	Tax-writing committees take shape; possible tax legislation; IRS loses <i>Walton</i> GRAT case; how tax credits lard up the tax code; joint spousal revocable trust wins and loses	2001-01
2000		
12/20/00	The \$1.3 trillion tax cut; inflation-adjusted numbers for 2001	2000-19
11/29/00	Thoughts on the new faces in Washington; candidates for Chairman of the House Ways and Means Committee	2000-18
11/22/00	The uncertain outcome of the elections; compromise bill on the foreign sales tax regime; standard mileage rates	2000-17
11/17/00	Election outcome unknown, but what the tax-writing committees may look like	2000-16
10/30/00	House passes tax bill, Clinton promises veto; NY streamlines tuition savings plan; FICA increases and Social Security funding	2000-15
10/18/00	Details on 18% capital gains tax rate; deduction and credit for college tuition; conviction of Dorothy and George Henderson for tax fraud	2000-14
10/02/00	H.R. 1102, the “Retirement Security and Savings Act of 2000”; estate tax update	2000-13

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</i> – 5 th 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
02/11/00	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

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