

Katten Team Publishes 2018 Year-End Estate Planning Series

Published in Law360

December 4–7, 2018

This four-part series examines the legislation and cases that had a profound impact on estate planning in 2018. Spearheaded by the national head of Katten's Private Wealth practice Joshua Rubenstein and special counsel Diane Burks, this series compiles the deep knowledge of the Trusts and Estates team, offering individuals, families and businesses a recap of 2018 and an outlook for the year ahead.

[2018 Year-End Estate Planning: Part 1](#)

This article takes a close look at the sweeping changes to our country's tax system following the signing of the Tax Cuts and Jobs Act. The act significantly changed individual and corporate income taxes, restructured international tax rules, provided a deduction for pass-through income and more. It also addresses the doubling of estate, gift and generation-skipping transfer tax exemptions.

[2018 Year-End Estate Planning: Part 2](#)

Part 2 focuses on the important cases decided in 2018, including *Estate of Cahill vs. Commissioner*, *Fielding vs. Commissioner of Revenue* and *Kaestner 1992 Family Trust vs. North Carolina Department of Revenue*. It also reviews important planning considerations for 2018 and 2019 regarding formula bequests, income tax basis planning, 529 Plan changes and the use of increased federal exemptions.

[2018 Year-End Estate Planning: Part 3](#)

The third part in this four-part series highlights additional important estate tax cases and planning considerations for 2018 and 2019, with a specific discussion of transfer techniques.

[2018 Year-End Estate Planning: Part 4](#)

The final installment takes a look at international, as well as state and local developments in the estate planning area. Also included is a year-end checklist of planning ideas on which to take action before the end of the 2018 calendar year.

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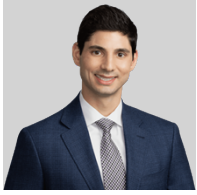
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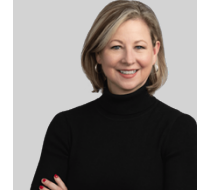
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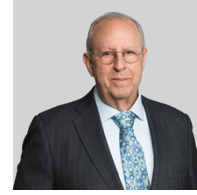
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