

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.

CONTACTS

For more information, contact your Katten attorney or any of the following attorneys.



Diane B. Burks
+1.704.344.3153
diane.burks@katten.com



Cynthia Reed Altchek
+1.212.940.6710
cynthia.altchek@katten.com



Joseph R. Shealy
+1.704.344.3076
joseph.shealy@katten.com



Charles Harris
+1.312.902.5213
charles.harris@katten.com



Michael O. Hartz
+1.312.902.5279
michael.hartz@katten.com



David M. Allen
+1.312.902.5260
david.allen@katten.com



Adam M. Damerow
+1.312.902.5250
adam.damerow@katten.com



Jeffrey D. Glickman
+1.312.902.5227
jeffrey.glickman@katten.com



Stuart E. Grass
+1.312.902.5276
stuart.grass@katten.com



Tye J. Klooster
+1.312.902.5449
tye.klooster@katten.com



Louis A. Laski
+1.312.902.5607
louis.laski@katten.com



Benjamin Lavin
+1.312.902.5670
ben.lavin@katten.com



Andrew L. McKay
+1.312.902.5315
andrew.mckay@katten.com



Kelli Chase Plotz
+1.312.902.5347
kelli.plotz@katten.com



Bonita L. Stone
+1.312.902.5262
bonita.stone@katten.com



Abby Feinman
+1.310.788.4722
abby.feinman@katten.com



Carol A. Johnston
+1.310.788.4505
carol.johnston@katten.com



Joshua S. Rubenstein
+1.212.940.7150
joshua.rubenstein@katten.com



Ronni G. Davidowitz
+1.212.940.7197
ronni.davidowitz@katten.com



Mal L. Barasch
+1.212.940.8801
mal.barasch@katten.com



Lawrence B. Buttenwieser
+1.212.940.8560
lawrence.butenwieser@katten.com



Jonathan C. Byer

+1.212.940.6532

jonathan.byer@katten.com



Bonnie Lynn Chmil

+1.212.940.6415

bonnie.chmil@katten.com



Alexandra Copell

+1.212.940.8588

alexandra.copell@katten.com



Marla G. Franzese

+1.212.940.8865

marla.franzese@katten.com



Robert E. Friedman

+1.212.940.8744

robert.friedman@katten.com



Milton J. Kain

+1.212.940.8750

milton.kain@katten.com



Rebecca H. Lomazow

+1.212.940.6497

rebecca.lomazow@katten.com



Christina N. Romero

+1.212.940.6380

christina.romero@katten.com



Kathryn von Matthiessen

+1.212.940.8517

kathryn.vonmatthiessen@katten.com

Attorney advertising. Published as a source of information only. The material contained herein is not to be construed as legal advice or opinion.

©2025 Katten Muchin Rosenman LLP.

All rights reserved. Katten refers to Katten Muchin Rosenman LLP and the affiliated partnership as explained at katten.com/disclaimer.