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Estate Planning Considerations Leading up to 2023, Plus a Year-End Checklist

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The *NAEPC Journal of Estate and Tax Planning* published an estate planning article by partners Joshua Rubenstein, national chair of the Private Wealth Department, Jonathan Byer, and several members of the Private Wealth Department.

In the article, the attorneys address estate planning uncertainties in the context of a global pandemic, the war in Ukraine, global inflation, the Tax Cuts and Jobs Act (TCJA), the Build Back Better Act (BBBA), the Corporate Transparency Act (CTA), and the Inflation Reduction Act (IRA).

Notably many changes imposed under the TCJA — including the increased exemptions — will sunset after December 31, 2025, with the laws currently scheduled to revert back to those that existed prior to the TCJA. Given the uncertain political landscape, practitioners continue to view this temporary increase in exemption amounts as an unprecedented opportunity for valuable estate planning. The article explains why this is the time for individuals to build flexibility into their estate plans and to use this window of opportunity to engage in planning to take advantage of the increased estate, gift and GST tax exemptions.

The article covers topics explored more deeply in the department's comprehensive *2022 Year-End Estate Planning Advisory*.

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