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## **ARTICLE**



## Estate Planning for Unmarried Partners

Published in New York University 66th Institute on Federal Taxation

2008

From an estate planning perspective, many estate planning devices favor married couples—particularly those that involve the marital deduction. There are any number of loopholes to favored estate planning devices over the years that have been "plugged" for spouses but not for unmarried partners. This chapter provides a basic estate planning review for unmarried partners.

## **CONTACTS**

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



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



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

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