

2007 Tax Institute

January 22–24, 2007

Partner Joshua S. Rubenstein will speak in the session “Using Taxes to Resolve Trust and Estate Disputes” on Wednesday, January 24 at 10:50 a.m.. This session will help participants to learn the role taxes can play in resolving trusts and estate litigation. Mr. Rubenstein will review the various proceedings that can be brought for the primary purpose of reducing taxes, and then will consider the creative ways in which settlements can be structured, and taxes can be employed, to bridge the exceptional gap among warring parties whose feuds appear to have nothing to do with taxes.

Partner Andrew M. Katzenstein will serve as moderator in the session “A Holistic Analysis of Private Annuity Sales: Promises and Problems, Including Exit Strategies” on Wednesday, January 24 at 3:50 p.m. During this session, experts will address the issues that one must evaluate when determining whether to undertake a private annuity sale—including invocation of the *Court Holding Company* principle, the regulations' exhaustion test, the nature of the asset being sold and the inability to defer “phantom gain.” They will also identify possible exit strategies to minimize the negative income tax consequences after a completed sale and the potential impact of the proposed regulation announced on October 18, 2006.

CONTACTS

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