

## Partner Ronni Davidowitz Comments on Trusts-Related Implications of American Taxpayer Relief Act of 2012 on CNBC.com

March 21, 2014

Ronni G. Davidowitz, head of the New York Trusts and Estates practice, is quoted in an article on CNBC.com addressing trusts-related implications of higher income-tax rates and the new 3.8 percent investment income tax funding the Patient Protection and Affordable Care Act, both of which went into effect as a result of the American Taxpayer Relief Act of 2012. Ronni commented that, “[t]he objective is to maximize the amount of money that family members [or other beneficiaries] receive. Estate planners have to revisit some of their planning patterns of the past and reevaluate what makes sense now.” On the question of whether a trustee should now consider making larger distributions to beneficiaries, Ronni said, “[i]f it’s in the discretion of a trustee to distribute assets, the additional level of tax is an aspect of what you have to look at.” ([“Estate Planners Shift Gears in New Tax Environment,”](#) March 21, 2014)

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### CONTACTS

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