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FIRM NEWS

Associate Diane Blackburn Authors Article in *North Carolina Lawyers Weekly* on Estate Tax Deferral

July 20, 2009

Diane Blackburn, an associate in the firm's Trusts and Estates Practice, authored an article in *North Carolina Lawyers Weekly* on deferring estate taxes for real estate investments. Ms. Blackburn writes that in order for payment to be deferred, the holding of a real property interest must be considered "active." While the IRS does offer some guidelines regarding active holdings, Ms. Blackburn notes that it is "especially important the individual retain day-to-day management and decision-making functions pertaining to property management, such as negotiating rental rates and lease terms, securing tenants, supervising lease execution, handling lease termination and authorizing property repairs." ("Estate tax deferral may be beneficial for real estate assets," July 20, 2009)

CONTACTS

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