

### Partner Josh Rubenstein Authors Article in *Citywealth* on Expiration of Federal Estate Tax

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Josh Rubenstein, a partner in the firm's Trusts and Estates Practice, authored an article in *Citywealth* on the expiration of the federal estate and generation-skipping transfer taxes in 2010. In the article, Mr. Rubenstein explains that it's still too early to tell what effect this will have on estate planning, especially since Congress may still act to reinstate these taxes before 2011. However, it certainly will impact married couples whose estate plans contain formula bequests—which could result in a surviving spouse receiving the entire estate or nothing at all. Mr. Rubenstein writes, "The estate tax system, until now, has been designed to be avoided by doing socially desirable things that relieve what would otherwise be a public burden: leaving money to spouses; leaving money to charity; and gifting to children during lifetime. Now, the policy seems to be to encourage making end of life decisions based upon potentially enormous tax savings." ("US Update: federal estate and generation-skipping transfer (GST) taxes," January 2010)

#### 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](mailto:joshua.rubenstein@katten.com)

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