

### Partner Joshua Rubenstein Quoted in *New York Times* on Disclaiming Inheritance

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Joshua Rubenstein, chair of the firm's Trusts and Estates Practice, was quoted in an article in the *New York Times* on the practice of disclaiming, or turning down, an inheritance. Although this is typically an unusual decision, the expiration and anticipated reinstatement of the federal estate tax has some people rethinking their estate planning. "Using disclaimers is like playing checkers with your fingers still on the piece," Mr. Rubenstein says. He encourages clients to leave everything to their spouses, with family trusts prepared in order to receive any disclaimed assets. This allows the spouse the flexibility to make whatever decision is right at the time. "You don't have to be a soothsayer at the time you do your documents," Mr. Rubenstein says, adding, "Your spouse can wait and see what happens." ("Saying 'No Thanks' to a Bequest," February 17, 2010)

#### CONTACTS

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