

### Partner Joshua Rubenstein Quoted in *New York Times* on Shift in Estate Laws

February 26, 2009

Joshua Rubenstein, national chair of the firm's Trusts and Estates Practice, was quoted in an article in *The New York Times* on new estate tax laws that Congress is expected to pass by the end of the year. Before the new laws come into effect, it is a good time to review estate plans and use some of the tax-planning tools that may soon be curtailed or eliminated. "With people having a lot less money than they used to, you really need to look at your documents and see if they do what you intended," Mr. Rubenstein says. In particular, he says it's important to take a second look at formula clauses in wills, which often contain non-specific terms such as "that portion" or "that amount." Terms like these are designed to take advantage of the maximum estate tax exemption, which was recently increased but is due to fall again in 2011. ("Study Estate Plans Before Laws Shift," February 26, 2009)

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#### CONTACTS

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