

Partner Joshua Rubenstein Quoted in *Forbes* Blog on Avoiding State Death Taxes

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Joshua Rubenstein, Chair of the firm's Trusts and Estates Practice, was quoted in a *Forbes* blog post on state death taxes, which are on the books in 22 states and the District of Columbia. There are several ways to avoid the tax, including gifts and trusts. "Gifts remain a great idea—particularly in sop tax states, since the credit for state death taxes is calculated *before* the add back for adjusted taxable gifts," Mr. Rubenstein says. On the subject of trusts, he explains, "People who live in states with death taxes who have vacation homes or other real or tangible personal property located in states that don't have death taxes should be sure to hold that property in a fashion that subjects the property to taxes in the state of location as opposed to domicile (either outright or in a revocable trust)." He adds, "I prefer gifts to trusts because there is more flexibility as to who could benefit. For instance, you could create a lifetime credit shelter trust and include your spouse as a beneficiary, so you could essentially still benefit from the transferred property (assuming you are happily married)." ("How To Cut State Death Taxes — Without Moving," July 13, 2011)

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