

Partner Joshua Rubenstein Quoted in *New York Times* on Estate Tax Strategies

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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 tax planning strategies during a period of uncertainty about the federal estate tax. Some of the steps families can take include buying life insurance, lending money and creating a trust. Mr. Rubenstein says that a grantor retained annuity trust (GRAT) can be particularly useful for those who have portfolios of depressed stocks they expect to recover and can afford to give away the upside potential. He notes, however, that for the many retirees who only hold bonds, GRATs don't offer any benefit.

Mr. Rubenstein also says that a widow or widower who remarries gains the tax advantage available to all married couples and can leave an unlimited amount to the surviving spouse without estate tax applying. In the process, though, the remarrying widow or widower would lose the late spouse's Social Security benefits, he says. ("Devising Strategies While the Estate Tax Is in Limbo," September 15, 2010)

CONTACTS

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