

### Partner Joshua Rubenstein Quoted in *Wall Street Journal* on 2010 Estate Tax Twist

June 5, 2011

Joshua Rubenstein, Chair of the firm's Trusts and Estates Practice, was quoted in an article in the *Wall Street Journal* on the lingering questions surrounding the federal estate tax, which Congress allowed to lapse for calendar year 2010. The new law, passed in December 2010, increases the basic exclusion rate and decreases the top tax rate, effective retroactively to the start of 2010. Mr. Rubenstein notes, however, that the law includes a strange twist. For those who passed away in 2010, he says, the estate had a choice. It could use the old law for 2010 (as it existed prior to mid-December 2010), which meant no estate tax. Or it could rely on the new rules for 2010 retroactively enacted by the December 2010 law, which could result in big capital-gains tax savings for heirs of large estates when they eventually sell stocks and other inherited assets. ("The Federal Estate Tax," June 5, 2011)

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