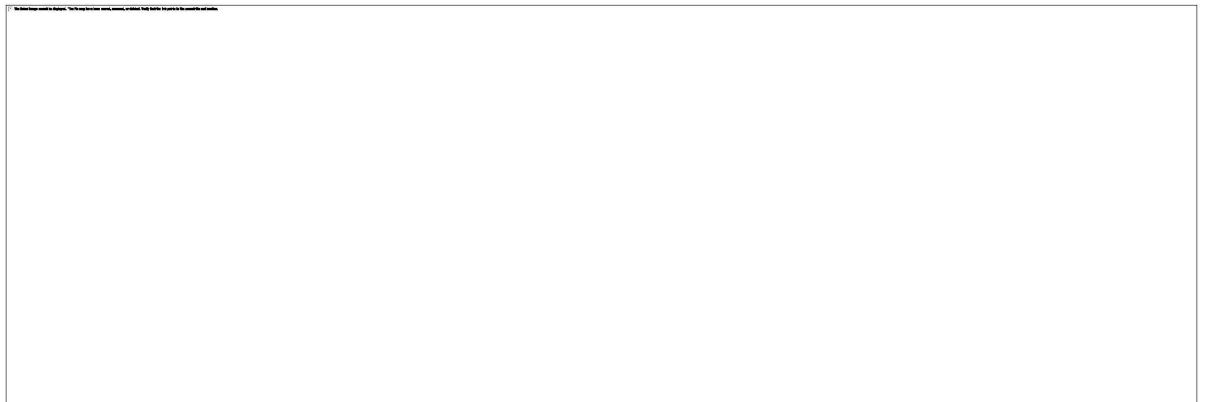

From: Richard Kahn [REDACTED]
Sent: 1/3/2018 11:00:51 PM
To: jeffrey E. [jeevacation@gmail.com]
Subject: Fwd: Ruberto, Israel & Weiner Trusts & Estates Alert: Estate Planning After the Enactment of the Tax Cuts and Jobs Act

Importance: High

Richard Kahn
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575 Lexington Avenue 4th Floor
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Begin forwarded message:

From: "Ruberto Israel & Weiner" <info@riw.com>
Subject: Ruberto, Israel & Weiner Trusts & Estates Alert: Estate Planning After the Enactment of the Tax Cuts and Jobs Act
Date: January 3, 2018 at 4:02:49 PM EST
To: [REDACTED]
Reply-To: info@riw.com

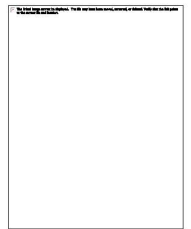


January 2018

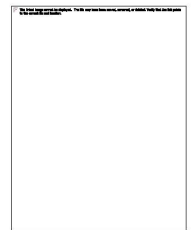
Estate Planning After the Enactment of the Tax Cuts and Jobs Act

On December 22, 2017, President Trump signed the "Tax Cuts and Jobs Act" into law. The new legislation represents a compromise between House and Senate Republicans on their respective tax overhaul proposals, and is the most significant tax reform legislation to be enacted in over thirty years. Although the inherent complexities of the new legislation, combined with the whirlwind pace of its passage, poses many questions for analysts and tax practitioners alike as they begin to navigate the new tax system, we do have an understanding of what the new law will mean for high net worth individuals interested in advancing their estate planning goals.

Most of the provisions of the Tax Cuts and Jobs Act (the "Act") became effective on January 1st, and will sunset (or default to prior law) after December 31, 2025, absent further congressional action. In addition to extensive income tax related changes, including modifications to the individual and corporate income tax rates, doubling of the standard income tax deduction, capping of the state and local tax deduction, elimination of the personal income tax exemption, increase in the exemption for the alternative minimum tax, and decrease in the mortgage interest deduction, the Act temporarily doubles the federal estate, generation-skipping transfer ("GST") and gift tax exemption amounts, thereby offering high net worth families enhanced planning opportunities.



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Full Alert

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For a full description of our Trusts & Estates Group and a list of all of our practice areas, visit www.riw.com or contact any attorney in our T&E Group.

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