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**New tax laws impact estates of highest wealth**

*Atlanta Business Chronicle*

June 4, 2018

In an article published in Atlanta Business Chronicle on June 1, 2018, shareholder J. Scot Kirkpatrick explains how new changes and exceptions implemented under the Tax Cuts and Jobs Act are impacting estate planning. One such change doubled the estate tax exemption, further decreasing the number of estates required to file tax returns. As a result, income tax planning takes on a much larger role for estates below those thresholds, he said.