



Core Concepts from Connelly: What Is It All About, and What To Do Now

James F. Anderton, V

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Business & tax and estate planning attorney, J.V. Anderton, published an article in the Spring 2025 edition of the Michigan Probate & Estate Planning Journal regarding the Supreme Court case *Connelly v United States*.

On June 6, 2024, the Supreme Court of the United States issued its opinion in *Connelly v United States*, and simultaneously brought some clarity and caused a lot of hand-wringing to the portion of the bar that works with closely-held companies. The key issue in *Connelly* was whether the corporation's obligation to redeem the shares of the majority shareholder after his death was a liability that decreased the value of those shares, with a unanimous court holding that it does not.

See the full article in the Spring 2025 issue

AUTHORS/ CONTRIBUTORS

James F. Anderton, V

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