



IPB Tax, Trusts & Estates Newsletter

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PRACTICE AREAS

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IPB TAX, TRUSTS & ESTATES

Follow links below to the IPB Tax, Trusts & Estates Newsletter.

In This Issue:

- Estate Tax Repeal: What Does It Really Mean? - It won't eliminate taxes, because of state estate tax and gain when heirs sell assets.
- International Estate Planning: U.S. Transfer Tax Rules Apply to Non-Residents & Non-Citizens - Gift and estate tax apply to U.S. situs property, and U.S. claims are enforceable abroad.
- SMLLC: Lessons For Estate Planning and Administration - State estate taxes and ancillary probate may apply to real property in a foreign SMLLC.
- Beware the Hotel California Trusteeship: *You Can Check Out Any Time You Want, But You Can Never Leave* - Trustees should look for authorization to resign and qualified successors before accepting their role.
- IPB in the News