

Stephen Putnoki-Higgins Discusses *United States v. Johnson* in [WealthManagement.com](#)

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Tampa associate Stephen Putnoki-Higgins was published in the wealth and estate planning section of [WealthManagement.com](#). The article, titled "Estate's Heirs Liable for Unpaid Federal Estate Taxes," discusses the contentiously litigated 2019 case of *United States v. Johnson*, and how the Tenth Circuit Court of Appeals determined that the estate's heirs were liable for over \$1.5 million in unpaid federal estate taxes.

Stephen breaks down the decision of the Tenth Circuit in finding the government's transferee liability claims as timely. He also analyzes the Tenth Circuit's reversal of the district court's decision regarding the appellee-beneficiaries' claims for attorney's fees and costs.

To read the full article, please click [here](#).

About Stephen J. Putnoki-Higgins

Stephen J. Putnoki-Higgins is an attorney in the Tampa office of Shutts & Bowen LLP, where he is a member of the Private Client Services Practice Group. Stephen regularly represents individuals and families and helps them manage their wealth in a tax-efficient manner. He advises clients in the areas of domestic and international estate, trust and tax planning, primarily in income, estate, gift, and generation-skipping transfer taxation, but he also counsels clients regarding charitable giving, the organization, registration, and administration of tax-exempt organizations, choice-of-entity planning, estate and trust administration, state and local taxation, and the income taxation of partnerships, corporations, LLCs, co-ops, hybrid entities, and trusts.

Practice Areas

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Trusts and Estates