



Trusts Estates and Tax Law

CHASE  RIDLEY

1 SUMMARY

This whitepaper is an outline of a lecture that we recently gave at a San Francisco tax conference. The past 10 months have witnessed substantial changes in the corporate tax and revenue tax laws.

This whitepaper looks back at the year-to-date and summarizes the legislation, regulations, revenue rulings and procedures, regular decisions that have been made so far this year. The tax developments in this outline are divided into five categories and each category is divided by Internal Revenue Code section for quick reference.