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Retroactive Tax Legislation and Gift Planning in 2021

Daniela P. Catrocho and Richard D. Sanders authored the article, "Retroactive Tax Legislation and Gift Planning in 2021," which was published in the *New Jersey Law Journal.* The article focuses on how estate planners are contemplating the potential impact on the estate and gift tax exemption previously increased by the preceding Republican administration now that a Democratic majority is settled into Washington.

Read the article here.

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