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Estate Planning Publishes Article by Dina Kapur Sanna on Application of Gift Tax for Foreign Spouses

Dina Kapur Sanna wrote an article that appears in the December 2011 issue of *Estate Planning*, which examines how putting assets in a New York joint account with a nonresident alien spouse can circumvent forced heirship laws. At the same time, it can also risk overlooked U.S. transfer tax costs.