



BOYER & CORPORON
WEALTH MANAGEMENT, LLC

Estate Planning in 2010

As of January 1, 2010, the estate tax has been repealed until January 1, 2011. Therefore, individuals who die in 2010 can pass an unlimited amount of property estate tax free. It is unclear if Congress will act early in 2010 to implement an estate tax to apply retroactively to individuals who die in 2010 and, it is also unclear whether or not such a law would be constitutional.

The repeal of the estate tax in 2010 has created problems for married individuals whose Will does not leave everything to their spouse at death. If you believe your documents may direct assets in this manner, we recommend consulting your estate planning attorney immediately. There are language modifications that can be made to your documents to correct any potential problems. As always, feel free to contact us with questions.

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