

Estate and Gift Tax Committee
Annual Meeting 2017
Scottsdale, Arizona
Thursday, March 9

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|-----------|---|--------------------------|
| 330 – 340 | Introduction, Welcome, Housekeeping, Minutes, General Comments
Acknowledgement of compliments on room arrangement | Berry |
| 340 – 355 | Recent Decision Allows Surviving Spouse To Compel The Executor
To Make A Portability Election, <u>Estate of Anne S. Vose v. Lee</u> | Zaritsky |
| 355 – 415 | When The Government Wants To Collect The Tax. Yikes.
<u>U.S. v. Johnson</u> (District Court opinion) | Sloan |
| 415 – 430 | A long, long time ago, when there was guidance ...
Notice 2017-15, <u>U.S. v. Windsor</u>

“... this notice provides special administrative procedures allowing certain taxpayers and the executors of certain taxpayers’ estates to recalculate a taxpayer’s remaining applicable exclusion amount and remaining GST exemption to the extent an allocation of that exclusion or exemption was made to certain transfers made while the taxpayer was married to a person of the same sex.” | Pearl |
| 430 – 445 | What’s On Our Minds?
Our regular review of listserv conundrums and preoccupations. | Culler/Redd |
| 445 – 500 | How Might the Regulatory Slowdown/Hiatus/2:1 Policy Affect Tax Law?
Oh, and how might it affect 2704?
Oh, and what to make of pending bills from the same side of the aisle,
some saying you can’t enforce 2704 and others saying you can enforce
it if you repeal the estate tax? | Aucutt |
| 500 – 525 | Keith Richards, Cockroaches, and The Gift Tax.
Name things most likely to survive your favorite potential disaster. | Blattmachr |
| 525 – 555 | Let’s Suppose Something Happens To The Wealth Transfer Tax System.
What Planning Opportunities Will Be Presented Then? | McCaffrey
(and Berry) |

At the End, if we have time, then we can discuss Potential Uses of PLR 201633021.
Is it the coolest thing in the world or just a chimera?