

USA

MICHIGAN

Detroit
+1.313.963.6420

Ann Arbor
+1.734.663.2445

Grand Rapids
+1.616.454.8656

Kalamazoo
+1.269.381.7030

Lansing
+1.517.487.2070

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+1.989.791.4646

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+1.248.879.2000

FLORIDA

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+1.519.977.1555

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+86.21.6103.7000

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+52.81.8335.0011

POLAND

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QUESTIONS,
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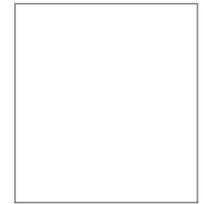
silkworth@millercanfield.com

millercanfield.com



150 West Jefferson, Suite 2500
Detroit, Michigan 48226-4415

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Federal Estate Tax Status STILL UNCERTAIN

As we go to press, Congress has yet to take action to reinstate the Federal Estate Tax for deaths occurring in 2010. Effective January 1, 2010, the tax was repealed for individuals dying during the year. Under current law, the estate tax is scheduled to return in 2011, reverting to a \$1 million exemption and a maximum estate and gift tax rate of 55%.



In the meantime, it's unclear how estate planning documents, which reference tax concepts such as the estate tax exemption and marital deduction, are to be interpreted. It may be prudent to review your plan in light of this unusual situation.

For up-to-the-minute developments, log on to our website, millercanfield.com, and click on "Alerts."