

Selected Estate Planning Recent Developments

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I. MISCELLANEOUS ESTATE AND GIFT TAX MATTERS

A. Trends in Applicable Federal Rates

Rev. Rul. 2021-1, 2021-2 I.R.B. 294, Rev. Rul. 2021-4, 2021-6 I.R.B. 724, Rev. Rul. 2021-5, 2021-10 I.R.B. 896, Rev. Rul. 2021-7, 2021-14 I.R.B. 982, Rev. Rul. 2021-8, 2021-18 I.R.B. 1120, Rev. Rul. 2021-9, 2021-23 I.R.B. 1171, Rev. Rul. 2021-12, 2021-27 I.R.B. 1, Rev. Rul. 2021-14, 2021-31 I.R.B. 164, Rev. Rul. 2021-16, 2021-36 I.R.B. 359, Rev. Rul. 2021-18, 2021-40 I.R.B. 447, Rev. Rul. 2021-21, 2021-44 I.R.B. 704, Rev. Rul. 2021-23, 2021-49 I.R.B. 779, Rev. Rul. 2022-1, 2022-2 I.R.B. 301, Rev. Rul. 2022-3, 2022-6 I.R.B. 467, Rev. Rul. 2022-4, 2022-10 I.R.B. 790, Rev. Rul. 2022-8, 2022-14 I.R.B. 936, Rev. Rul. 2022-9, 2022-18 I.R.B. 1041, Rev. Rul. 2022-10, 2022-23 I.R.B. 1157, Rev. Rul. 2022-12, 2022-27 I.R.B. 1, Rev. Rul. 2022-14, 2022-31 I.R.B. 110, Rev. Rul. 2022-17, 2022-36 I.R.B. 182, Rev. Rul. 2022-18, 2022-40 I.R.B. 262, Rev. Rul. 2022-20, 2022-45 I.R.B. 407, Rev. Rul. 2022-22, 2022-49 I.R.B. 500, Rev. Rul. 2023-1, 2023-2 I.R.B. 309, Rev. Rul. 2023-3, 2023-6 I.R.B. 448, Rev. Rul. 2023-5, 2023-10 I.R.B. 503, Rev. Rul. 2023-6, 2023-14 I.R.B. 627, Rev. Rul. 2023-9, 2023-19 I.R.B. 835, Rev. Rul. 2023-10, 2023-23 I.R.B. 884, Rev. Rul. 2023-12, 2023-27 I.R.B. 1111, Rev. Rul. 2023-13, 2023-32 I.R.B. 413, Rev. Rul. 2023-20, 2023-45 I.R.B. 1221, Rev. Rul. 2023-21, 2023-49 I.R.B. 1299, Rev. Rul. 2024-2, 2024-2 I.R.B. 311, Rev. Rul. 2024-3, 2024-6 I.R.B. 646, Rev. Rul. 2024-4, 2024-10 I.R.B. 686, Rev. Rul. 2024-7, 2024-14 I.R.B. 749, Rev. Rul. 2024-9, 2024-19 I.R.B. 964, Rev. Rul. 2024-12, 2024-25 I.R.B. 1677, Rev. Rul. 2024-13, 2024-28 I.R.B. 15, Rev. Rul. 2024-15, 2024-32 I.R.B. 340, Rev. Rul. 2024-17, 2024-36 I.R.B. 568, Rev. Rul. 2024-21, 2024-41 I.R.B. 724, Rev. Rul. 2024-24, 2024-45 I.R.B. ____

<u>Month</u>	<u>IRC Section 7520 Rate</u>	<u>Month</u>	<u>IRC Section 7520 Rate</u>
January 2021	0.6%	December 2022	5.2%
February 2021	0.6%	January 2023	4.6%
March 2021	0.8%	February 2023	4.6%
April 2021	1.0%	March 2023	4.4%

<u>Month</u>	<u>IRC Section 7520 Rate</u>	<u>Month</u>	<u>IRC Section 7520 Rate</u>
May 2021	1.2%	April 2023	5.0%
June 2021	1.2%	May 2023	4.4%
July 2021	1.2%	June 2023	4.2%
August 2021	1.2%	July 2023	4.6%
September 2021	1.0%	August 2023	5.0%
October 2021	1.0%	September 2023	5.0%
November 2021	1.4%	October 2023	5.4%
December 2021	1.6%	November 2023	5.6%
January 2022	1.6%	December 2023	5.8%
February 2022	1.6%	January 2024	5.2%
March 2022	2.0%	February 2024	4.8%
April 2022	2.2%	March 2024	5.0%
May 2022	3.0%	April 2024	5.2%
June 2022	3.6%	May 2024	5.4%
July 2022	3.6%	June 2024	5.6%
August 2022	3.8%	July 2024	5.4%
September 2022	3.6%	August 2024	5.2%
October 2022	4.0%	September 2024	4.8%
November 2022	4.8%	October 2024	4.4%
		November 2024	4.4%

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Title search: Selected Estate Planning Recent Developments

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