

**Best Planning Ideas – 2024**  
Estate Planning Council of St. Louis  
January 8, 2024  
Collateral Materials

**Hour 1:**

The Corporate Transparency Act effective January 1, 2024

- Quick, William (2023 Nov/Dec) The Corporate Transparency Act: A new federal reporting obligation for business that impacts almost everyone. *Journal of the Missouri Bar*, Vol. 79, No. 6.

Misconception regarding Trusts as Beneficiaries of IRAs

- Beneficiary Designation Form, Excerpted from “Drafting under the SECURE Act” (printed 2/12/2020), by Steven B. Gorin, available by emailing the author at [sgorin@thompsoncoburn.com](mailto:sgorin@thompsoncoburn.com).

SCOTUS to review *Connelly vs Commissioner*.

- *Connelly vs. Commissioner* (8<sup>th</sup> Cir. 2023).
- *Estate of Blount v. Commissioner* (11<sup>th</sup> Cir. 2005).
- *Estate of Cartwright v. Commissioner* (9<sup>th</sup> Cir. 1999).

**Hour 2:**

Assignment of Income Doctrine

- *Estate of Hoensheid v Commissioner*, T.C. Memo 2023-34 (March 15, 2023).

Illinois clients and the Illinois state estate tax

- IL Attorney General 2023 Fact Sheet.

IRC §6166 Personal liability of the beneficiaries

- *United States v Paulson* (9<sup>th</sup> Cir. 2023).

Limited Partnerships after *Soroban Capital Partners v Commissioner*

- *Soroban Capital Partners, LP v Commissioner* (U.S. Tax Court 2023).

Gift Tax Consequences of Modifying an Irrevocable Trust to add Tax Reimbursement Clause

- Internal Revenue Service CCA 202352018 (November 28, 2023).