



LEGAL UPDATE

January 2013

Summary of Income Tax Provisions in the American Taxpayer Relief Act of 2012

By: [D. Michael O'Leary](#) and [Gary I. Teblum](#)

The American Taxpayer Relief Act of 2012 was signed into law by President Obama on January 2nd. Click [here](#) to read a summary addressing certain of the key income tax provisions of the 2012 Act. The summary covers provisions affecting individuals, businesses and energy incentives, as well as a new rule for converting Roth IRAs.

Summary of Federal Estate, Gift and GST Tax Provisions of the 2012 Act

By [J. Eric "Tate" Taylor](#)

The American Taxpayer Relief Act of 2012 makes only a few references to the estate, gift and generation-skipping transfer (or "GST") taxes, but those references have important and far-reaching implications. Click [here](#) for a summary of the federal estate, gift and GST tax provisions of the 2012 Act, and some of its implications for estate planning in the years ahead.



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