

# The Paley Rothman Blog

Paley Rothman shares this library of resources with clients and friends of the firm to help them stay ahead of legal and business developments and trends. Here, you will find helpful tips and tools written by our attorneys. The information in the blogs and articles is not a substitute for legal advice and should not be relied on as such. Should you have any questions or want legal advice, please contact the attorney who wrote the blog or article.

## **REMEMBERING THE HOLOCAUST: COURAGE AND RESILIENCY AS TOLD BY THE CHILD OF TWO SURVIVORS**

In honor of International Holocaust Remembrance Day, Jeffrey Kolender shares the courageous accounts of his parents, both Holocaust survivors.

## **MARYLAND COMPTROLLER'S OFFICE COMES TO PALEY ROTHMAN!**

Paley Rothman was honored to host a lively question and answer lunch with Maryland Comptroller Peter Franchot along with several other officials from the Comptroller's office on Friday, June 5. Comptroller Franchot and his colleagues graciously answered many questions raised by the attorneys here.

## **PALEY ROTHMAN LAUNCHES ESTATE PLANNING WEBCAST SERIES**

Federal and state estate laws have recently undergone significant changes. As fewer individuals become subject to the estate tax, the estate tax driven plans of the past may need to be modified.

## **MARYLAND LAW CLARIFIES PATIENT'S END-OF-LIFE WISHES**

One of the most important parts of any estate plan is providing for your health care treatment in case you become disabled and cannot make medical decisions yourself. You may already have signed an Advance Directive, designating someone (a "health care agent") to make medical decisions for you, and also stating your wishes for the withholding of medical treatment in extreme situations.

## **ESTATE & GIFT TAX LAWS PROVIDE BENEFITS FOR NOW**

In December 2010, the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act became law. It keeps the 2010 income tax rates in place for 2011 and 2012 and maintains many of the other so-called "Bush tax cuts." The new legislation also makes several important (and surprising) changes to the federal estate tax laws. Unfortunately, most of the provisions of the new law expire after 2012 and those favorable changes will remain in place only if future legislation is passed.