

# Memo

**To:** Our Clients and Friends  
**From:** Bruce W. Breitweiser  
**Date:** July 7, 2010  
**Re:** Your Wills and the Federal Estate Tax

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It is important you know that Congress has not changed the 2010 federal estate tax situation. At least eight bills have been introduced, yet none have been successful in passage. We are now halfway through 2010 with a present federal estate tax of zero. The tax resumes in 2011 with an exemption of \$1,000,000 per person. The only outstanding bill with a chance of passage will effect change in 2011 by establishing the exemption at \$3,500,000.

You have an opportunity to move your entire estate, if you pass on in 2010, to your heirs without federal estate tax. Your will, however, needs certain language to allow the advantage. My experience suggests the majority of wills are written in such manner that you may not receive the zero tax opportunity in 2010. The language may have worked well in 2009 and also for 2011, but needs to be changed for a passing in 2010. Most clients I have assisted with the changes have been surprised at the simple language solution provided by their attorney.

If you have not already done so, please have your attorney look at your language ASAP. My wife and I checked ours and just a small change was necessary in order to receive the maximum benefit – no Federal estate tax and full protection for her if I pass on in 2010.

I will be happy to assist in any way.

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