

ROUNDUP OF RECENT TAX DEVELOPMENTS

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Federal Tax Developments

- Extenders
- ABLE Accounts
- Accounting Method Changes
- Data Theft
- More

Michigan Tax Developments

- Offers in Compromise
- Bonus Interest on Delayed Business Tax Refunds
- Click-Through Nexus
- Officer Liability for Taxes
- Income of Estates, Trusts and Beneficiaries
- More

Employee Benefits

- After-Tax Distributions and Rollovers
- One-Per-Year Limit on IRA Rollovers
- Hard to Value Assets in IRAs
- Updates to EPCRS
- Documenting Loans and Hardship Distributions
- More

Estate Planning

- Installment Sales to Grantor Trusts
- Final Portability Regulations
- Proposed Section 2704 Regulations
- Basis Consistency Reporting
- More

The End

