

ROUNDUP OF RECENT TAX DEVELOPMENTS

William E. Sigler, Esq.



Federal Tax Developments

- New Partnership Audit Rules
- Extenders – What's Permanent?
- “Zero Out” Shareholder Bonuses
- Tax Free Spin-Offs
- Partnership Disguised Sales
- More

Michigan Tax Developments

- City of Detroit
- Michigan Personal Property Tax Exemptions
- Flow-Through Entity Withholding
- Nexus Standards
- Michigan Net Operating Loss Deduction
- More

Employee Benefits

- DOL's New Fiduciary Rules
- Cafeteria Plan Reimbursements
- New Determination Letter Program
- Waiver of 60-Day Rollover Requirement
- Distributions from a Decedent's Roth IRA
- More

Estate Planning

- Basis Reporting
- Family Limited Partnerships and LLCs
- Effect of State Court Reformation on RMDs
- Restrictions on Valuation Discounts
- More