



## Tax Cuts and Jobs Act Makes Sweeping Changes to Estate, Gift, GST, and Income Tax

**MARCH 2018**

On December 22, 2017, the Tax Cuts and Jobs Act (“the Act”) was signed into law, making major changes to the United States Tax Code. Most provisions became effective January 1, 2018. Some provisions are permanent, while others will expire after 2025, unless Congress acts. This client alert briefly describes some of the changes under the Act, with a focus on changes related to individuals and estate planning.

Read the Client Alert [here](#).

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