



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](#).

This Client Alert has been prepared by Tucker Ellis LLP for the use of our clients. Although prepared by professionals, it should not be used as a substitute for legal counseling in specific situations. Readers should not act upon the information contained herein without professional guidance.

© 2022 Tucker Ellis LLP, All rights reserved.