ACTEC Law Journal

Volume 42 | Number 1

Article 1

3-1-2016

Front Matter

Follow this and additional works at: https://scholarlycommons.law.hofstra.edu/acteclj

Part of the Estates and Trusts Commons, Taxation-Federal Estate and Gift Commons, and the Tax Law Commons

Recommended Citation

(2016) "Front Matter," *ACTEC Law Journal*: Vol. 42: No. 1, Article 1. Available at: https://scholarlycommons.law.hofstra.edu/acteclj/vol42/iss1/1

This Front Matter is brought to you for free and open access by Scholarship @ Hofstra Law. It has been accepted for inclusion in ACTEC Law Journal by an authorized editor of Scholarship @ Hofstra Law. For more information, please contact lawscholarlycommons@hofstra.edu.

ACTEC LAW JOURNAL

THE AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL

Volume 42 Number 1 Spring 2016

Board of Editors

Editor PROFESSOR BRIDGET J. CRAWFORD

Associate Editor
PROFESSOR JEFFREY A. COOPER

Academic Editor PROFESSOR MITCHELL M. GANS Coordinating Editor ASHLEIGH GOUGH

Hofstra University School of Law Student Editorial Board

Editor-in-Chief Michelle Reyes

Managing Editor of Staff
Anthony C. Ciaccio

Research Editors Maria Girardi Matthew Hinrichs Benjamin Lin

Business Editor
PAUL PLOKAMAKIS

Notes & Comments Editors Matthew Goodison-Orr Robert Miles Managing Editor of Articles
Gabrielle Maas

Articles Editors
Javier Cruz-Perez
Jessica Denninger
Caitlin Miller
Kyle Street

Communications Editor
David Henig

Associate Editor
Annette Bevans

Associate Staff

ADEOLA ADEGBITE
CARLY CLINTON
MATTHEW HUNTER
TIMOTHY LAYER
DANIELLE REINBACHS
RACHAEL SENATORE

PERRY ACKS
DOMINICK ELVEZIO
SEY IN
BRIAN NEARY
MARLENE SANCHEZ
DAVID SLANEY
KASANDRA ZAERI

Gabriela Calahorrano Gerianne Hayes Alyssa Kelliher Seema Rambaran Robert Segall Ryan Waxon

The American College of Trust and Estate Counsel Officers

President CYNDA C. OTTAWAY

President-Elect SUSAN T. HOUSE Vice President CHARLES D. FOX, IV

Treasurer JOHN A. TERRILL, II Secretary STEPHEN R. AKERS Immediate Past President BRUCE STONE ACTEC Law Journal (ISSN 1544-4954) is published three times a year by The American College of Trust and Estate Counsel, 901 15th Street, NW, Suite 525, Washington, D.C., 20005. Periodicals postage paid at Washington, D.C. and at additional mail offices. POSTMASTER: Send address changes to ACTEC, 901 15th Street NW, Suite 525, Washington, D.C., 20005.

Copyright©2017 The American College of Trust and Estate Counsel. All Rights Reserved. ACTEC is a registered trademark of The American College of Trust and Estate Counsel.

ACTEC Law Journal welcomes the submission of articles. Articles should be submitted to the editor, Professor Bridget Crawford, bcrawford@law. pace.edu. Potential authors are encouraged to consult ACTEC Law Journal's Information for Authors and Author's Agreement at www.actec.org/publications/law-journal-public/

The opinions expressed in the articles in this publication are those of the authors and do not necessarily reflect the opinions of ACTEC. Correspondence with respect to ACTEC business may be addressed to the Executive Director, The American College of Trust and Estate Counsel.

ACTEC Foundation is proud to provide funding to support the *ACTEC Law Journal* Student Editorial Board of the Maurice A. Deane School of Law at Hofstra University.

Members of ACTEC, libraries of ABA-accredited law schools, and board members of the National College of Probate Judges receive a complimentary subscription to *ACTEC Law Journal*. Fellows of ACTEC may view and download issues of *ACTEC Law Journal* at www.actec.org. Non-members may subscribe to *ACTEC Law Journal* for \$60 per year or \$15 per issue.

Established in 1949, The American College of Trust and Estate Counsel (ACTEC) is a nonprofit association of more than 2,600 trust and estate lawyers and law professors throughout the United States, Canada and the world. ACTEC Fellows have made substantial contributions to the field of trusts and estates law through writing, teaching and bar leadership activities and demonstrate the highest level of integrity, commitment to the profession, competence and experience as trust and estate counselors.

Membership in ACTEC is by election of the Regents of the College. Individual lawyers and law professors who meet the membership criteria are nominated by fellows of ACTEC, and subject to careful review by state and national membership selection committees, prior to consideration by the Regents of the College.

ACTEC LAW JOURNAL

THE AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL

Volume 42 Number 1 Spring 2016

TABLE OF CONTENTS

Foreword – The Supreme Court's Estate	
PLANNING JURISPRUDENCE Bridget J. Crawford	1
The Four Horsemen and Estate Taxation	5
THE U.S. SUPREME COURT AND THE LAW OF TRUSTS AND ESTATES:	
A Law Reformer's Perspective	11
Irwin v. Gavit	17
TAFT V. BOWERS	23
Helvering v. Clifford	29
Helvering v. Horst	35
Helvering v. Safe Deposit & Trust Co Samuel A. Donaldson	41
Oklahoma Tax Commission v. United States	47
Smith v. Shaughnessy	53
Robinette v. Helvering Stephanie E. Heilborn and Cindy Zhou	59
Merril v. Fahs Kevin E. Packman	65
Fidelity-Philadelphia Trust Co.	
v. Smith Deborah V. Dunn and Domingo P. Such, III	71

Commissioner v. Estate of Noel John McGown, Jr. and Jason Melville	77
Commissioner v. Estate of BoschJonathan G. Blattmachr and Madeline J. Rivlin	83
United States v. Estate of Grace Dennis I. Belcher and Kristen Frances Hager	89
United States v. Byrum	95
DICKMAN V. COMMISSIONER	101
Commissioner v. Estate of Hubert Kristen E. Caverly	107
United States v. WindsorLee-ford Tritt	113