

6-1-2021

Front Matter

Follow this and additional works at: <https://scholarlycommons.law.hofstra.edu/actecj>



Part of the [Estates and Trusts Commons](#), [Taxation-Federal Estate and Gift Commons](#), and the [Tax Law Commons](#)

Recommended Citation

(2021) "Front Matter," *ACTEC Law Journal*: Vol. 46: No. 3, Article 1.

Available at: <https://scholarlycommons.law.hofstra.edu/actecj/vol46/iss3/1>

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 46

Number 3

Summer 2021

Board of Editors

Editor

PROFESSOR ALYSSA A. DIRUSSO

Associate Editor

PROFESSOR NAOMI CAHN

Academic Editor

PROFESSOR MITCHELL M. GANS

Coordinating Editor

PROFESSOR ASHLEIGH GOUGH

Hofstra University School of Law Student Editorial Board

Editor-in-Chief

SUZANNE S. HASSANI

Managing Editor of Staff

MORGAN E. SILVA

Managing Editor of Articles

KYRI BERMUDEZ

Research Editors

HEAD: MICHAEL V. GUADALUPE

JASMINE I. CORNETT

EMILY PHILLIPS

DIANDRA K. REYES

Articles Editors

HEAD: MARCELLA BITELMAN

ASHLEY COLLADO

JOSEPH A. PERCARIO III

Business, Communications & Operations

Editor

JORDAN WILLIAM S. KOHN

Notes & Comments Editors

MATTHEW BUZARD

SUDESH RANI

JUSTIN SCHWAMB

Associate Editor

MAHNOOR MIRZA-QURESHI

Associate Staff

STEPHANIE BRUNNER
BRITTANI-ANN A. CAMPBELL

DANIELLE CERNIELLO

ANGELA CRISCUOLO

JELANI T. CULLEY

NICOLE EMANUELE

MARIA FAMIGLIETTI
ALYSSA GLASSHAGEL

MARIA GORMAN

SARETTE HASSID

DANIELLE JOHNSON

ALICIA LAI

CHRISTOPHER MCKENNA

JASON A. PASTUCH
SABRINA E. ROSSI

MATHEW SHOOSHTARY

JENNA STOESSEL

MIA TYMINSKI

JULIE VAN WESTENDORP

THE AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL OFFICERS

President

ANN B. BURNS

President-Elect

ROBERT W. GOLDMAN

Vice President

KURT A. SOMMER

Treasurer

SUSAN D. SNYDER

Secretary

PETER S. GORDON

Immediate Past President

STEPHEN R. AKERS

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©2021 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 Alyssa A. DiRusso, at journal@actec.org. Potential authors are encouraged to consult **ACTEC Law Journal's** Information for Authors and Author's Agreement at <https://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 \$45 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 2,500 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 46

Number 3

Summer 2021

TABLE OF CONTENTS

A SALE TO A BIDIT SHOULD WORK
AS WELL AS A SALE TO AN IDIT *Michael D. Mulligan* 307

TRUTH, TRANSPARENCY, AND
THE RIGHT OF PRIVACY *Duncan E. Osborne* 339

THE NONFIDUCIARY “TRUST” *Jeffrey Schoenblum* 357

AN ALTERNATE APPROACH TO SITUS
DETERMINATION FOR PARTNERSHIP INTERESTS *Jack Spencer* 381

