

Carter Ledyard Partners Karen Schiele and Alison Powers Herman Present CLE on Lifetime Gifting

June 04, 2021

Karen Schiele and Alison Powers Herman presented a 60-minute program titled "Gifts by Formula: A Review" on June 2, 2021 for the Celesq® AttorneysEd Center in partnership with Thomson Reuters (West). The presentation reviewed the pros and cons of gifting during life, including current rules regarding income tax basis, transfer tax exclusivity and the valuation of assets for gift tax purposes. The presentation then discussed the utility of gifting by formula, where the value of the gift is uncertain or where the rules regarding transfer taxation are uncertain, and concluded with a review of case law that has addressed formula gifts.

The presentation will be available on-demand through [West LegalEdcenter](#).

related professionals

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