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From the desk of the ISSUE EDITOR

This issue was curated by KRISTEN E. SIMMONS. She is a founding member of Simmons Freeman LLC and practices primarily in the areas of estate planning and asset protection. She has been deemed an Estate Planning Law Specialist and Accredited Estate Planner by the National Association of Estate Planners and Councils, and she was named 2021's "Lawyer of the Year" in Tax Law by The Best Lawyers in America®.

The articles contained in this issue address timely topics in tax law. However, the issue purposely strays from the topic of federal tax law and proposed changes thereto.

For those whose practice involves tax law, it has been a rollercoaster since the House Ways and Means Committee issued a proposal in September that contemplated an increase of ordinary income rates and capital gains rates, a reduction in gift and estate tax exemptions, and sweeping changes to the previous tax treatment of planning vehicles, such as trusts and retirement accounts. At the time of writing, many of those proposed changes have been eliminated from the Build Back Better Act, and it is unclear what the tax landscape will look like as we move into 2022.

While it would have been ideal to include an update on potential tax law changes as we move into the new year, because of the uncertainty about congressional action, this issue was curated to include articles that would not be impacted by changes to federal tax policy. Thank you to the contributors, who were generous with their time in authoring each relevant article, even during the peak of the rollercoaster ride.

Nevada Lawyer Mission Statement

Nevada Lawyer Mission Statement – *Nevada Lawyer* is the official publication of the State Bar of Nevada. Our mission is to publish items of interest and importance to the Nevada legal community, and to provide a forum for thoughtful and respectful commentary on current issues affecting our members.

Upcoming Issue Themes and Deadlines:

Submissions from Nevada lawyers on the following topics are welcome as early as possible in advance of the following deadlines:

- **Trial Practice:** Dec. 17, 2021
- **Natural Resources:** Jan. 21, 2022
- **Hospitality:** Feb. 18, 2022

Submission Requirements:

- Unsolicited submissions should be 1,500 words or less.
- Please keep endnotes to a minimum – 10 or less.
- Articles authored by Nevada attorneys are strongly preferred.

For more information, download our submission guidelines at <https://www.nvbar.org/nevada-lawyer-magazine> > Article Submissions, or contact nvlawyer@nvbar.org with questions.