



SpencerFane®

## Samuel DiPietro Outlines Sunset of Federal Estate and Gift Tax Exemptions in Arizona Attorney Magazine

Spencer Fane attorney [Samuel DiPietro](#) authored an article, "[The Sun Is Setting for Many Clients' Estate Planning](#)," featured in the November issue of *Arizona Attorney Magazine*.

In the insightful analysis, Samuel provides a high-level outline for clients and advisers navigating the sunset of the federal estate and gift tax exemptions, which goes into effect on January 1, 2026, with the expiration of the Tax Cuts and Jobs Act. He specifically details how to maximize annual gifts without using lifetime gift tax exemptions, then guides readers through a summary of key benefits and potential risks for creating three types of trusts that shield policies and assets from estate taxes: Irrevocable Life Insurance Trusts, Spousal Lifetime Access Trusts, and Intentionally Defective Irrevocable Trusts.

*Arizona Attorney Magazine* is the official publication for the State Bar of Arizona, designed to offer timely and substantive legal content with a global perspective for the Arizona legal community via 12 annual print issues.

At the firm, Samuel collaborates with families and their advisers to create customized estate plans that consider the specific needs of each family, ensuring the protection and seamless transfer of wealth. He has extensive experience crafting estate plans tailored to the unique requirements of modern families, experience he also frequently employs to serve as an industry thought leader.

Read the full article in the digital version of the November issue [here](#).