



Employee Benefit Plan Review Publishes Article From Abby McGowan

Abby McGowan authored the article "[Connelly v. United States: U.S. Supreme Court Rules Redemption Buy-Sell Increased Estate Taxes](#)," published in the September issue of *Employee Benefit Plan Review*. In it, she discusses the implications of the U.S. Supreme Court's ruling in *Connelly v. United States*. The case determined that redemption buy-sell agreements in closely held businesses can increase estate taxes due to the inclusion of life insurance proceeds in the company's valuation. McGowan explores the potential impact on estate taxes, company valuation and alternative strategies for business succession planning.

McGowan is an attorney in Reinhart's Trusts and Estates Practice, where she advises clients on the complex issues surrounding trust, estate and fiduciary litigation. Providing sophisticated, comprehensive guidance in estate planning, business succession planning and tax-related matters, her clients include business owners and high-net-worth individuals.

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