

# The Paley Rothman Blog

Paley Rothman shares this library of resources with clients and friends of the firm to help them stay ahead of legal and business developments and trends. Here, you will find helpful tips and tools written by our attorneys. The information in the blogs and articles is not a substitute for legal advice and should not be relied on as such. Should you have any questions or want legal advice, please contact the attorney who wrote the blog or article.

## **MARYLAND FIDUCIARY ACCESS TO DIGITAL ASSETS ACT – WHAT DOES THIS MEAN FOR YOUR ESTATE PLAN?**

Upon a person's death, he or she would expect the Personal Representative (i.e. Executor) named in the Will to gain access to his or her bank accounts and private financial information. The law is not so clear with respect to the authority which may be granted to a Personal Representative or other fiduciary over digital accounts.

## **SUPREME COURT STRIKES DOWN MARYLAND'S PRACTICE OF DOUBLE TAXING OUT-OF-STATE RESIDENTS**

In *Comptroller of Treasury of Md. v. Wynne*, Maryland taxpayers received a victory when the U.S. Supreme Court struck down as unconstitutional Maryland's practice of providing only a partial rather than full tax credit against Maryland income tax for income tax paid by its residents to other states.

## **GRANTING A FIDUCIARY ACCESS TO DIGITAL ACCOUNTS**

As we become more technologically connected, a significant problem that those of us with online accounts will face upon death or disability is that no one can manage or access our online accounts. Facebook, Google, and the Maryland and Virginia lawmakers have taken steps to address these issues.

## **PALEY ROTHMAN LAUNCHES ESTATE PLANNING WEBCAST SERIES**

Federal and state estate laws have recently undergone significant changes. As fewer individuals become subject to the estate tax, the estate tax driven plans of the past may need to be modified.

## **COURT DECLINES TO RULE ON CONSTITUTIONALITY OF SAME-SEX MARRIAGE BANS**

The Supreme Court declined to hear appeals from Virginia, Indiana, Wisconsin, Utah and Oklahoma regarding the legality of same-sex marriages effectively paving the way for same-sex marriage recognition in those states as well as Colorado, Wyoming, Kansas, West Virginia, North Carolina and South Carolina, which were also affected by the lower court rulings.