

"The Lehman Tax Law Library," a public service of Tax Lawyer Richard Lehman, updated with recent articles and videos

"The Lehman Tax Law Library" is online. Recently, the library has been updated with articles and videos, including a feature article on expatriation taxation.

BOCA RATON, FLORIDA, UNITED STATES, September 26, 2018 /EINPresswire.com/ -- "[The Lehman Tax Law Library](#)" is a public service created by Tax Lawyer [Richard Lehman](#). [Mr. Lehman](#) is a Tax Attorney with offices in Boca Raton, Florida. The library contains all of Mr. Lehman's Tax Law articles and videos. There is also a "search" feature that allows users to search the videos and articles by keyword. The Library is organized by different sections, Videos, Articles, News and an Archive.



Richard S. Lehman, Tax Attorney in Boca Raton, FL

Richard Lehman is providing all this information as a public service, free of charge. "Since I have focused on this area of law for more than 40 years, at this stage in my life and experience, I would like to share with the public, tax law students, and my peers all the knowledge I have acquired. I sincerely hope that my esteemed colleagues in the tax field will find the materials useful for their own law practice." Mr. Lehman explains the idea of the Library. He started out with a Blog with his written articles and commentary, but eventually it became too unwieldy and difficult to search. He therefore decided to organize all of the information more efficiently, and use an index service so that users can search the information by keyword.

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Americans expatriating from the U.S. face several different U.S. taxes, when they expatriate and after they expatriate. These taxes apply to wealthy Americans who are referred as 'Covered Expatriates'"

Richard Sam Lehman, Tax Lawyer in Florida

The newest addition to the Library are Mr. Lehman's Feature Articles. In his first feature article, Mr. Lehman discusses the taxation application to expatriation, a summary of which follows here:

"Americans expatriating from the U.S. face several different U.S. taxes, when they expatriate and after they expatriate. These taxes apply to wealthy Americans who are referred as "Covered Expatriates". Generally, a tax is imposed a mark-to-market regime on wealthy expatriates by providing that all property owned by a covered expatriate is treated as sold on the day before the expatriation date for its fair market value. Any gain arising from the deemed sale is taken into account for the taxable year of the deemed sale notwithstanding any other provisions of the Code. Generally, any loss from the deemed sale is taken into account for the taxable year of the

deemed sale to the extent otherwise provided in the Code. There is a minimum amount of gain that can be earned of \$600,000, which amount is to be adjusted for inflation for calendar years after 2008 (the "exclusion amount"). A taxpayer may elect to defer payment of tax attributable to property deemed sold."

The article is available in full at <https://thelehmantaxlawlibrary.com/feature-articles>

The Lehman Tax Law Library is at <https://thelehmantaxlawlibrary.com/>

About Richard Sam Lehman

Richard S. Lehman has established a sophisticated private practice focusing on tax law. His background, education, and experience has distinguished him in this complex field. A published author and noted speaker, Mr. Lehman has carved a reputation as a powerful client advocate.

References

Official Website:

<https://thelehmantaxlawlibrary.com/>

The Lehman Tax Law Library:

<https://thelehmantaxlawlibrary.com>

LinkedIn Profile:

<https://www.linkedin.com/in/lehmantaxlaw/>

<https://www.youtube.com/user/rlehman33>

<https://www.behance.net/gallery/69204825/Videos-about-tax-matters-Richard-Sam-Lehman-Tax>

<https://www.behance.net/rslehmanes8d5d>

<https://hype.news/richard-sam-lehman-tax-attorney-in-florida/n-3be8f4c9-9a92-4d45-ba51-84c0683f0db9/stories>

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Office, Richard Lehman, Tax Attorney in Boca Raton, FL

The Lehman Tax Law Library

Welcome to The Lehman Tax Law Library

Provided by Richard Sam Lehman, Tax Lawyer in Boca Raton, Florida

The Lehman Tax Law Library Website

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