

# Advisory Blog

Timely insights on the issues that matter most to advisors and their clients

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### [Wealthy Americans May Be Taxed More for Unrealized Gains, After Supreme Court Ruling](#)

By: [Eaton Vance on Washington](#) | July 15, 2024

The U.S. Supreme Court ruling in a closely watched case with potential far-reaching impact on taxpayers may embolden policymakers who seek tax increases on wealthy individuals, including unrealized gains on assets such as stocks and real estate. The high court's ruling last month on *Moore v. United States* favored the government 7-2, even as opinions firmly imply that it could rule in favor of taxpayers under different circumstances. The court failed in its decision to specifically and definitively determine "whether the Sixteenth Amendment authorizes Congress to tax unrealized sums [on stock ownership] without apportionment among the states."

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