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STEVEN G. SIEGEL

DEFECTIVE GRANTOR TRUSTS: HOW TO PLAN AND DRAFT

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STEVEN G. SIEGEL is president of The Siegel Group, Morristown, New Jersey, a national consulting firm providing tax and estate planning advice to individuals and businesses. Mr. Siegel holds a BS from Georgetown University, a JD from Harvard Law School and an LLM in Taxation from New York University. He is the author of several books, including *The Estate Planning Course Book*. Mr. Siegel is a nationally-recognized writer and speaker who has lectured extensively throughout the United States on tax, business and estate planning topics.

TOPICS

- ✓ Overview Of Defective Grantor Trusts (“IDGT”)
- ✓ What Is An IDGT?
- ✓ Understanding The Grantor Trust Rules
- ✓ Creating IDGTs
- ✓ Uses of IDGTs
- ✓ Advantages of IDGTs
- ✓ Installment Sales Of Property To IDGTs
 - creation
 - funding
 - installment sale
 - design of the note
 - income, estate and gift tax consequences to the grantor
 - PLR 9535026
- ✓ Comparing An IDGT To A GRAT
- ✓ The **Karmazin** Case
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 - Creating Intentionally Defective Grantor Trusts Without Causing Inclusion in the Grantor's Gross Estate
 - Uses and Advantages of the Defective Grantor Trust
 - Installment Sales of Property to Intentionally Defective Grantor Trusts
 - Comparing the Installment Sale to the Intentionally Defective Grantor Trust with a Transfer of Assets to a GRAT
- ✓ **5 Useful Forms**
 - Clauses to be Used to Make a Standard Grantor Trust "Defective"
 - Form of Intentionally Defective Grantor Trust
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