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Live 1.75-Hour September 24, 2007 Presentation

STEVEN G. SIEGEL

GRATs, QPRTs AND SCINs: KEY PLANNING AND DRAFTING STRATEGIES

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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

- ✓ **SCINs (Self-Canceling Installment Notes)**
 - Proposed Regulations 1.1001-1(j) and 1.72-6(e)
 - private annuities
 - when to use
 - Costanza v. Commissioner
 - planning and what you need
- ✓ **GRATs (Grantor Retained Annuity Trusts)**
 - IRC Section 2702
 - definition and statutory basis
 - qualified annuity interests
 - special rules
 - income, gift, estate and GST issues
 - planning considerations including zeroed-out GRATs
 - compared with intentionally defective grantor trusts
- ✓ **QPRTs (Qualified Personal Residence Trusts)**
 - requirements
 - income, gift, estate and GST issues
 - planning
- ✓ **4 Useful FORMS**
 - **Grantor Retained Annuity Trust - 25 pages**
 - **Purchase Agreement - SCIN Transaction - 4 pages**
 - **Promissory Note - SCIN Transaction - 2 pages**
 - **QPRT With One Term Holder (Rev. Proc. 2003-42) - 12 pages**

Entire Book
With **4 FORMS**
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COMPLETE TABLE OF CONTENTS

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At least purchase the outstanding, comprehensive course book Mr. Siegel has prepared:

- ✓ **144 Pages**
- ✓ **Useful, Practical Explanation**
- ✓ **Major Headings Are:**
 - Planning With Self-Canceling Installment Notes
 - Understanding How And Why GRATs And QPRTs Work: Code Section 2702 - Setting The Ground Rules
 - Understanding GRATs: Qualified Annuity Interests
 - GRATs: Income, Gift, Estate And Generation-Skipping Transfer Tax Issues
 - Planning Considerations And Techniques Using GRATs
 - When The Common Law GRIT Is Still Viable
 - Personal Residence Trusts
 - QPRTs: Income, Gift, Estate And Generation-Skipping Tax Issues
 - Planning With Qualified Personal Residence Trusts
 - QPRT Planning Checklist
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