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Live 1.75-Hour February 25, 2010 Presentation
LOUIS A. MEZZULLO, ESQ.



LIFETIME TRANSFERS: INSTALLMENT SALES TO GRANTOR TRUSTS, GRATS, AND MORE

Why YOU Should Purchase

This 1.75-hour February 25, 2010 presentation by Louis A. Mezzullo, Esquire, provides a **practical explanation** of the most useful lifetime techniques to **save federal transfer taxes**.

Mr. Mezzullo – an outstanding speaker and author – provides:

- ▶ **helpful tips** on planning
- ▶ **practical suggestions** on drafting
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LOUIS A. MEZZULLO, a partner in the Rancho Santa Fe, CA office of Luce Forward, is an excellent speaker and a **nationally-recognized expert** on estate planning, taxation, and employee benefits. He was an Adjunct Professor of Law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He is listed in *Who's Who in American Law*, *Who's Who in Emerging Leaders* and *Who's Who in America* (Marquis Who's Who Publishers) and in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). Mr. Mezzullo received his J.D. from University of Richmond Law School, and a B.A. and M.A. from University of Maryland.

TOPICS

✓ **Installment Sales To Grantor Trusts**

- introduction
- grantor trusts
- sale to a grantor trust
- tax consequences
- using formulas to define transfers
- potential IRS challenges



✓ **Alternatives To Installment Sales**

- preferred equity interests
- GRATs (grantor retained annuity trusts)
- SCINs (self canceling installment notes)
- private annuities
- financed net gifts

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✓ **50 Pages**

✓ **Major Headings Are:**

- Installment Sales to Grantor Trusts
 - General
 - Grantor Trusts
 - Sale to a Grantor Trust
 - Tax Consequences
 - Death of Grantor Before Satisfaction of Note
 - Using Formulas to Define Transfers
 - Potential IRS Challenges
 - Conclusion
- Alternatives to Installment Sales
 - Preferred Equity Interests
 - GRATs
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• February 25, 2010 • 1.75 Hours •

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