

32-Page Course Book, Audio CDs, and DVD of
Live 2.1-Hour April 26, 2010 Presentation
STEVEN G. SIEGEL



DEFECTIVE GRANTOR TRUSTS: HOW TO MAKE THEM WORK FOR YOUR CLIENTS

Why YOU Should Purchase

In this April 26, 2010 2 hour 5 minute-presentation, Steven G. Siegel, a leading nationally-recognized tax and estate planning adviser, provides a *practical explanation* of *one of the most popular* and *effective tax* and *estate planning tools* today, the Defective Grantor Trust.

This detailed “how-to” practitioner-oriented program gives you the *knowledge you need* to properly advise your clients.

Download
**INTENTIONALLY DEFECTIVE
TRUST FORMS** at
www.NLFforms.com

Click the “Estate Planning” button on the homepage to find these and many other useful forms

COMPLETE TABLE OF CONTENTS

To see the complete **Table of Contents** for this course book, or that of any other Estates, Gifts, Trusts or Tax topic we offer, go to www.nlfcl.com and click on the **Estates, Gifts, Trusts & Tax Materials** link on the home page. Click on the blue **Table of Contents** link under the title of the topic you wish to review. To return to the **Estate, Gifts, Trusts and Tax Materials** main page, click the “Back” key on your browser.

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



- ✓ **Background**
 - overview of the technique
 - what is an (Intentionally) Defective Grantor Trust?
 - the Grantor Trust rules
- ✓ **Creating The Defective Grantor Trust**
 - grantor’s retention of administrative powers
 - trustee selection
 - more
- ✓ **Uses Of The Defective Grantor Trust**
 - income-generating trusts
 - other planning opportunities including S corps, life insurance, sale of assets and more
- ✓ **Installment Sale Of Property To A Defective Grantor Trust**
 - creation and funding of the trust
 - designing the sale and the note
 - income, gift, estate and GST tax consequences
- ✓ **Comparing To The Transfer Of Assets To A GRAT**
- ✓ **How A Defective Grantor Trust Is Reported**
- ✓ **The Karmazin Case**

➔ **ORDER YOUR 32-PAGE COURSE BOOK, AUDIO CDs or DVD TODAY!** ←

IN A HURRY?

Place your order **TODAY** with
VISA, Discover, MasterCard or American Express
by **calling 302/656-4757**, by **faxing 302/655-6363**
OR by visiting our Web site, www.nlfcl.com



32-Page Course Book: Each audio CD and DVD order comes with a **FREE** course book. Alternatively, you may order **just the course book**. Spiral-bound for convenient use, it is **32 pages long** and **loaded with Mr. Siegel's valuable tips, ideas and warnings**.

2.1-Hour Audio CDs/DVD: These recordings of the entire program can be used at home or office. Audio CDs are **great for studying while traveling**. The DVDs are in color and **perfect for group or individual viewing**.

Recordings of Live Program: The audio CDs and DVD are the unedited recordings of the full 2.1-hour presentation by Mr. Siegel on **April 26, 2010**.

CLE Credits for In-House or Self-Study: National Law Foundation is an accredited CLE provider in **California, Florida, Illinois, New Jersey, Ohio, Oregon, Pennsylvania, Washington** and many other states. Purchase the DVD or CDs from this excellent program and **earn CLE Credits by Self-Study**. (Check with your CLE Commission or visit our Web site, www.nlfcle.com.)

This course does not qualify for New York CLE Credit.



Valuable Book!

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

✓ **32 Pages**

✓ **Major Headings Are:**

- Introduction
 - Overview of the Technique
 - What Is An Intentionally Defective Grantor Trust?
- Understanding the Grantor Trust Rules
- Creating Intentionally Defective Grantor Trusts without Causing Inclusion in the Grantor's Gross Estate
 - Careful Use of Certain Rights and Powers
- Uses and Advantages of the Defective Grantor Trust
 - Income-Generating Trusts, S Corporation Opportunities, Defective Life Insurance Trusts, Sale of Assets to a Defective Grantor Trust
- Installment Sales Of Property To Intentionally Defective Grantor Trusts
 - Creation of the Trust, Funding of the Trust, Installment Sale to the Trust, Design of the Installment Note, Income Tax Consequences to the Trust Grantor, More
- Comparing the Installment Sale to the Intentionally Defective Grantor Trust with a Transfer of Assets to a GRAT
- How is an Intentionally Defective Grantor Trust Reported?
- The *Karmazin* Case - The Intentionally Defective Grantor Trust in the U.S. Tax Court



ORDER FORM — 4 EASY WAYS TO ORDER:

1. Place your order on our Web site, www.nlfcle.com, with credit card charge (**VISA, MasterCard or American Express ONLY**), or
2. Complete and **mail brochure** with check or credit card to **National Law Foundation, P. O. Box 218, Montchanin, DE 19710**, or
3. **Telephone 302/656-4757** with credit card charge (**VISA, Discover, MasterCard or American Express**), or
4. **FAX this side of the brochure** with credit card charge (**VISA, Discover, MasterCard or American Express**), to **302/655-6363**

NAME OF ATTORNEY _____ TELEPHONE (day) _____

FIRM NAME _____ FAX _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____ (If purchasing for CLE, what state? _____)

Enclosed is my check to NATIONAL LAW FOUNDATION Charge my credit card (**VISA, Discover, MasterCard or AmEx**)

CREDIT CARD INFORMATION: Name on Card _____ Card No. _____

Exp. Date _____ Billing House or PO Box # _____ Billing Zip Code _____ Security Code (3 or 4 digit number) _____

Price includes UPS Ground shipping. For shipping via **expedited Federal Express** at additional charge, circle below.

CIRCLE: overnight or 2nd day CHARGE Federal Express # _____ or my credit card.

E-MAIL NOTICE: To receive update notifications of our seminars and self-study topics by e-mail, provide your e-mail address here:

_____ (All customer information, including your e-mail address, is kept in *strict confidence*)

DEFECTIVE GRANTOR TRUSTS: HOW TO MAKE THEM WORK

• April 26, 2010 • 2.1 Hours •

(356)

This course is accredited for CLE credit in these states (and many others) when CDs/DVDs + Course Book are purchased:

- AZ - 2 GEN
- FL - 2.5 GEN
- MT - 2 GEN
- OR - 2 GEN
- CA - 2 GEN
- IL - 2 GEN
- NJ - 2.5 GEN
- PA - 2 GEN
- CO - 3 GEN
- MO - 2.5 GEN
- OH - 2 GEN
- WA - 2 GEN

Visit our Web site, www.nlfcle.com, for information on CLE requirements in these and other states and a full list of other courses available for CLE credit

2.1-hour DVD and 32-Page Course Book ***\$109**

2.1-hour Audio CDs and 32-Page Course Book ***\$99**

32-Page Course Book **ONLY** **\$49**

***May be used to earn Self-Study CLE credit. See box at left for details.**

Audiotapes and VHS tapes available by special order only – Call 302-656-4757