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**M. READ MOORE, ESQUIRE**

# PRACTICAL PLANNING AND DRAFTING UNTIL CONGRESS MAKES UP ITS MIND ABOUT THE ESTATE TAX

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## TOPICS

- ✓ Important Provisions Of EGTRRA
- ✓ The Impact Of The Increases In The Gift Tax Exclusion And The GST Exemption
- ✓ Should Clients Pay Gift Tax?
- ✓ Using The Increased Gift Tax Exclusion Amount
- ✓ Dealing With The Marital Deduction
- ✓ Uses Of Grantor Trusts
- ✓ Zeroed-Out GRATs And CLATs
- ✓ Intra-Family Loans And Sales
- ✓ The Changing State Death Tax Scene
- ✓ Lifetime Planning For State Death Tax Payments
- ✓ More



M. READ MOORE, ESQ. is a partner in the law firm of McDermott Will & Emery LLP, based in the firm’s Chicago office. As a member of the Private Client Department, Mr. Moore’s practice emphasizes all aspects of estate planning, estate and trust administration, and tax-exempt charitable organizations. Mr. Moore has also been involved in sophisticated planning for family businesses, including corporate recapitalizations, intra-family sales and family partnerships. He is a fellow of the American College of Trust and Estate Counsel and a member of the editorial board of *Estate Planning* magazine.

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  - **Important Provisions Of EGTRRA**
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  - **The Impact Of The Increases In The Gift Tax Applicable Exclusion Amount And The GST Exemption**
  - **Should Clients Pay Gift Tax On Lifetime Transfers?**
  - **Use The Increased Gift Tax Applicable Exclusion Amount**
  - **When Clients Run Out Of Exemption – Gifts Without Gift Tax**
    - Use Grantor Trusts, Zeroed-Out GRATs and CLATs, Intra-family Loans and Sales
  - **The Changing Death Tax Scene**
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  - **Appendix**

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**February 23, 2006 • 1.6 Hours •**

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