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STEVEN G. SIEGEL

PLANNING WITH INTENTIONALLY DEFECTIVE GRANTOR TRUSTS

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In this December 11, 2014, 125-minute presentation, Steven G. Siegel gives a useful and practical description of *Intentionally Defective Grantor Trusts*. A nationally-recognized tax and estate planning adviser, author and speaker, Mr. Siegel explains the *technique*, the *uses* and *advantages* of these trusts, the mechanics involved, and much more.

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TOPICS

- ✓ **Understanding The Technique, The Grantor Trust Rules and Creating The Trust Without Causing Inclusion In The Grantor’s Gross Estate**
- ✓ **Uses And Advantages Of The Defective Grantor Trust**
- ✓ **Installment Sales Of Property To The Trust** 
- ✓ **Comparing An Installment Sale To The Defective Trust With A Transfer Of Assets To A GRAT**
- ✓ **How Is The Trust Reported?**
- ✓ **The Karmazin Case**
- ✓ **Latest IRS Attack; Is The Future Of The Defective Grantor Trust In Danger?**

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.

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- ✓ **35 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**
 - **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**
 - **How is an Intentionally Defective Grantor Trust Reported?**
 - **The Karmazin Case – The Intentionally Defective Grantor Trust in the U.S. Tax Court**
 - **The Latest IRS attack: *Woebling v. Commissioner* (Pending in the Tax Court)**
 - **Is the Future Use of the Defective Grantor Trust in Danger?**

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PLANNING WITH INTENTIONALLY DEFECTIVE GRANTOR TRUSTS

• December 11, 2014 • 2.1 Hours •

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