

Mending Wayward Wealth Transfer Strategies

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Popular Techniques

- Grantor Retained Annuity Trust (“GRAT”)
- Installment Sale to Grantor Trust
- Qualified Personal Residence Trust (“QPRT”)

Purpose of the Presentation

- Discuss ways in which techniques may go astray.
- Discuss potential solutions and planning considerations.
- Consider drafting strategies to reduce, eliminate or cope with problems or take advantage of opportunities.

Five Ways for Plans to Go Awry

- Bad design
- Economic changes
- Mortality changes
- Client's wishes change
- Bad administration

GRAT

GRATs

- Statutory technique – legally safe
- Economically safe
- Grantor must survive GRAT term
- Appreciation in excess of 7520 rate

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