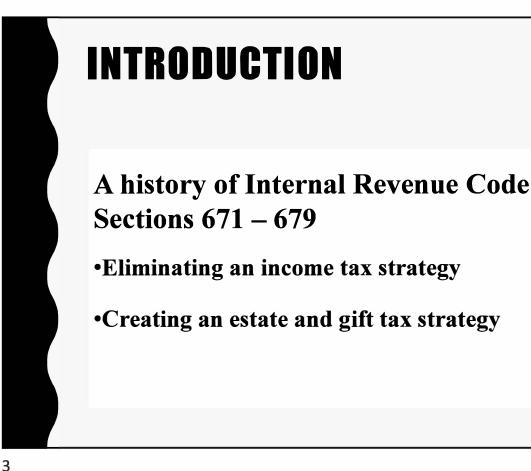
BENEFICIARY-GRANTOR TRUSTS: EFFECTIVE PLANNING WITH DEFECTIVE TRUSTS

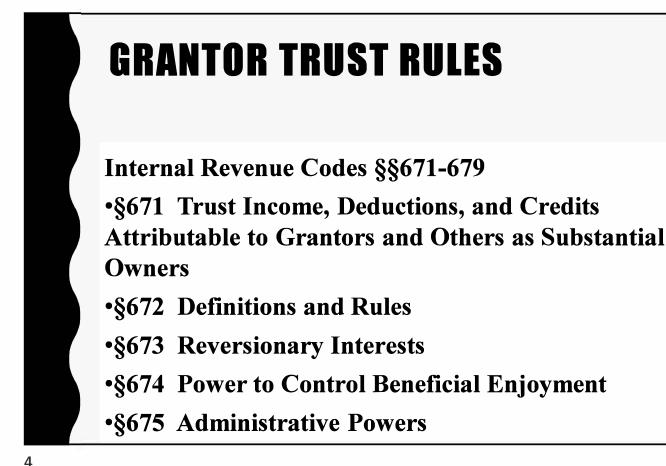
THE UNIVERSITY OF TEXAS SCHOOL OF LAW 2022 STANLEY M. JOHANSON ESTATE PLANNING WORKSHOP

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GRANTOR TRUST RULES CONTINUED

Internal Revenue Codes §§671-679

- •§676 Power to Revoke
- •§677 Income for Benefit of Grantor
- •§678 Persons Other Than Grantor Treated as Substantial Owners

•§679 Foreign Trusts Having One or More United States Beneficiaries (Not discussed as part of this article)

USING GRANTOR TRUSTS

- Intentionally Defective Grantor Trusts
 - Settlor Intentionally Defective Grantor Trust ("SIDGT")
 - Beneficiary Intentionally Defective Grantor Trust ("BIDGT") aka Beneficiary Defective Inheritor's Trust ("BDIT")
 - Beneficiary Deemed Owner Trust ("BDOT")

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Title search: Beneficiary-Grantor Trusts: Effective Planning with Defective Trusts

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