



The Book of Trusts, Fourth Edition

Stephan R. Leimberg, Charles K. Plotnick, Daniel B. Evans, Russell E. Miller

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The Book of Trusts - 4th Edition is the ultimate tool in a time of Uncertainty. This completely up-to-date new edition contains all you need to know about trusts. It's specifically created for the sophisticated client and will be invaluable to CPAs, CLUs, CFPs and attorneys. A perfect gift for many occasions. Table of Contents: 1. Why We Need Trusts 2. How Trusts Work 3. Laws Affecting Trusts—New 4. Using Trusts to Avoid Probate 5. The Case For- and Against-Revocable Living Trusts 6. How Revocable Living Trusts are Affected by Income, Gift and Estate Taxes 7. What Assets Should NOT be placed in a Revocable Living Trusts 8. Short-Form Securities Trusts 9. Trusts for Unique and Difficult Situations 10. Trusts for Disability and Old Age 11. The Use of Trusts in Medicaid Planning 12. Trusts for Minors 13. Trusts for Handicapped Children 14. Trusts that Protect Assets from Creditors 15. Irrevocable “Self-Settled” Trusts 16. Marital and By-Pass Trusts 17. Optional (“Disclaimer”) Trusts 18. Joint Trusts 19. Irrevocable Trusts 20. Irrevocable Life Insurance Trusts 21. Generation-Skipping and “Dynasty” Trusts 22. How and When to Put Your House in Trusts—The House GRIT 23. GRATs and GRUTs 24. IDITs and Private Annuity Trusts 25. Charitable Gifts and Private Foundations 26. Charitable Split-Interest Trusts 27. “Business” Trusts 28. Trust Frauds, Fantasies, and Abuses 29. Are Lawyers Really Necessary? 30. The Problem With Tear-Out Trusts 31. How to Choose the Best Trustee 32. Trust Flexibility with Trust Protectors--New 33. Total Return Trusts--New 34. How Trustees Get into Trouble 35. Trust Investments and the Prudent Investor Rule--New 36. Trust Tax Returns--New 37. Rights of Beneficiaries in Trusts Appendix A: Overview of the Federal Estate (and Gift) Tax Appendix B: Sample Deed Placing Real Estate in Trust Appendix C: Sample Revocable Trust Agreement Appendix D: Checklist of Trustee’s Duties Following Death of Grantor/Beneficiary Appendix E: What Are the Trustee’s Duties Following Death of Grantor/Beneficiary Appendix F: IRS Forms that May Be Useful in Planning or Administering Estates or Trusts Appendix G: IRS Announcement on “Abusive Trusts” Appendix H: Glossary of Trusts and Key Trust Planning Terms Index Estate Presentation

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