

TABLE OF CONTENTS

Chapter 1: Trusts: What are They and Why do We Use Them?	1
Chapter 2: Trust Protectors	17
Chapter 3: Marital and By-Pass Trusts	25
Chapter 4: Community Property Trusts	37
Chapter 5: 2503(b) and 2503(c) Trusts	49
Chapter 6: Irrevocable Life Insurance Trusts	59
Chapter 7: Trusts and Divorce	77
Chapter 8: Revocable Living Trusts	95
Chapter 9: Inter Vivos QTIP Trusts	107
Chapter 10: Special Needs Trusts	125
Chapter 11: Holding Subchapter S Stock in Trust (and Estates) Subchapter J Meets Subchapter S	151
Chapter 12: Grantor Retained Interest Trusts	169
Chapter 13: Charitable Trusts	183
Chapter 14: Intentionally Defective Trusts	213
Chapter 15: Qualified Personal Residence Trusts	235
Chapter 16: Domestic Asset Protection Trusts	253
Chapter 17: Offshore Asset Protection Trusts	283
Chapter 18: Federal Tax Issues with Asset Protection Trusts	307
Chapter 19: Returns, Compliance and Best Practices for Asset Protection Trusts	321
Chapter 20: Power of Appointment Support Trust (POAST)	345
Chapter 21: Trusts for Unique Assets and Difficult Situations	359
Chapter 22: Planning for Blended Families	369
Chapter 22: Trust Amendments	379
Appendix A: Income Tax Tables	405
Appendix B: Transfer Tax Tables	409
Appendix C: Required Minimum Distribution (RMD) Tables	419
Appendix D: One year Term Rates	427
Index	433