

Summary of Contents

Volume 1

PART I. GENERAL LEGAL CONCEPTS

- Chapter 1. Introduction
- Chapter 2. Voidable Transactions
 - Appendix 2A. Statute of 13 Elizabeth
- Chapter 3. Bankruptcy
- Chapter 4. Attorney Liability and Ethics

PART II. DOMESTIC ASSET PROTECTION

SUBPART A. INTRODUCTION

- Chapter 5. Introduction
- Chapter 5A. Third-Party Settled Trusts

SUBPART B. EXEMPTION PLANNING

- Chapter 6. Personal Property
- Chapter 7. Homestead
- Chapter 8. Life Insurance and Annuities
 - Appendix 8A. Life Insurance—Summary of State Exemptions for Cash Value and Proceeds
 - Appendix 8B. Annuities—Summary of State Exemptions
- Chapter 9. Income
- Chapter 10. Retirement Plans
- Chapter 11. ERISA and Other Federal Protections

SUBPART C. OTHER PLANNING OPPORTUNITIES

Chapter 12. Jointly Owned Property

Volume 2

**PART II. DOMESTIC ASSET PROTECTION
(CONTINUED)**

**SUBPART C. OTHER PLANNING OPPORTUNITIES
(CONTINUED)**

Chapter 13. Marital Property Considerations

Chapter 14. Gifts, Trusts, and Disclaimers

Chapter 14A. Domestic Asset Protection Trusts

Appendix A. Oklahoma Preservation Trust Example

Chapter 15. Introduction to Limited Liability Entities

Appendix 15A. Comparison of Business Entities

Chapter 16. Limited Partnerships

Chapter 17. Corporations

Chapter 18. Limited Liability Companies

Chapter 18A. Limited Liability Entities: Special Transfer
Tax Rules

**PART III. OFFSHORE ASSET PROTECTION:
GENERAL**

Chapter 19. Introduction to Offshore Trusts

Chapter 20. Offshore Planning Concepts

Chapter 21. Investment Advisors and Custodians

Chapter 22. Switzerland

Chapter 23. Implementing an Offshore Trust

**PART IV. OFFSHORE PLANNING: LEGAL
CONCEPTS**

Chapter 24. United States Tax Issues Applicable to
Foreign Trusts

SUMMARY OF CONTENTS

- Chapter 24A. Inter-Governmental Cooperation in
Information Exchange and Tax
Collection
- Appendix 24A-A. Treaties and Exchange Agreements
- Appendix 24A-B. 1981 U.S. Model Treaty
Provision—Exchange of
Information and Assistance in
Collection
- Appendix 24A-C. Treasury Discussion Draft Tax
Information Exchange Agreement
and Technical Explanation (1984)
- Chapter 25. Creditors' Remedies
- Chapter 26. Criminal Law and Contempt

PART V. OFFSHORE JURISDICTIONS

- Chapter 27. Selection of Jurisdiction
- Chapter 28. The Bahamas
- Chapter 29. Barbados
- Chapter 30. Belize

Volume 3

**PART V. OFFSHORE JURISDICTIONS
(CONTINUED)**

- Chapter 31. Bermuda
- Chapter 32. British Virgin Islands
- Chapter 33. Cayman Islands
- Chapter 34. The Cook Islands
- Chapter 35. Cyprus
- Appendix 35A. Double Taxation Agreements: Table
of Withholding Tax Rates
- Appendix 35B. International Trusts Law
- Chapter 36. Gibraltar
- Chapter 37. Guernsey
- Chapter 38. Isle of Man

- Chapter 39. Jersey
- Chapter 40. Liechtenstein
- Chapter 41. Turks and Caicos Islands
- Chapter 42. Niue
- Chapter 43. Anguilla
- Chapter 44. Nevis
- Chapter 45. Malta
- Chapter 46. Mauritius
- Chapter 47. Labuan
- Chapter 48. St. Lucia

Volume 4

APPENDICES 1 OFFSHORE TRUST FORMS

- Appendix 1-1. TRUST DEED OF SETTLEMENT
- Appendix 1-2. ANTI-DURESS CLAUSE
- Appendix 1-3. PROVISION FOR ABEYANCE PERIOD
- Appendix 1-4. NOMINEE AGREEMENT
- Appendix 1-5. NOMINEE DISCLOSURE LETTER
- Appendix 1-6. AFFIDAVIT REGARDING FINANCIAL
CONDITION

APPENDICES 2 TREATIES AND OTHER INTERNATIONAL AGREEMENTS

- Appendix 2-1. U.S. MODEL INCOME TAX
CONVENTION OF 2006
- Appendix 2-2. U.S.-BARBADOS INCOME AND CAPITAL
TAX CONVENTION
- Appendix 2-3. SECOND PROTOCOL AMENDING U.S.-
BARBADOS CONVENTION
- Appendix 2-4. U.S.-SWITZERLAND TAX CONVENTION
- Appendix 2-5. PROTOCOL AMENDING U.S.-
SWITZERLAND CONVENTION

Table of Laws and Rules

SUMMARY OF CONTENTS

Table of Cases

Index