

# Index

## ADVISORS

- Alternative trust language, **30:1, 30:2, 30:17, 30:18**
- Insurance advisor
  - Alternative trust language, **30:17, 30:18**
- Insurance advisor, alternative trust language, **30:17, 30:18**
- Planning issues, liability of trust advisors, **31:29**

## ALCOHOL DEPENDENCE

- Alternative trust language, **30:27, 30:28**
- Planning issues, letters of wishes, **30:33**

## ALTERNATIVE TRUST LANGUAGE

- Generally, **30:1 to 30:32**
- Advisors, **30:1, 30:2**
- Alcohol abuse, **30:27, 30:28**
- Arbitration, mandatory, **30:29, 30:30**
- Charitable bequest, **30:5, 30:6**
- Children's education, **30:3, 30:4**
- "Crummey" notice provisions, **30:19, 30:20**
- Drug abuse, **30:27, 30:28**
- Environmental provisions, **30:15, 30:16**
- Grantor's parents, **30:21, 30:22**
- Handicapped beneficiaries, **30:9, 30:10**
- Insurance advisor, **30:17, 30:18**
- Majority rules, **30:13, 30:14**
- Mandatory arbitration, **30:29, 30:30**
- Medicaid provision, **30:11, 30:12**
- Powers of appointment, **30:31, 30:32**
- Practice notes
  - arbitration, mandatory, **30:30**
  - charitable bequests, **30:6**
  - children's education, **30:4**

## ALTERNATIVE TRUST

### LANGUAGE—Cont'd

- Practice notes—Cont'd
  - "Crummey" notice provisions, **30:20**
  - environmental provisions, **30:16**
  - grantor's parents, **30:22**
  - handicapped beneficiaries, **30:10**
  - insurance advisor, **30:18**
  - majority rules, **30:14**
  - Medicaid provision, **30:12**
  - powers of appointment, **30:32**
  - self-directed trust provisions, **30:24**
  - stepchildren, **30:8**
  - substance dependence, **30:28**
  - trust advisors, **30:2**
  - trust protector, **30:26**
- Protector of trust, **30:25**
- Self-directed trust provisions, **30:23, 30:24**
- Stepchildren, **30:7, 30:8**
- Substance dependence, **30:27, 30:28**
- Trust advisors, **30:1, 30:2**
- Trust protector, **30:25**

## AMERICAN TAXPAYER RELIEF ACT OF 2012

- Planning issues, **31:8, 31:15, 31:18, 31:36**

## ANDERSON CASE

- Offshore trusts, **24:6**

## ARBITRATION

- Alternative trust language, mandatory arbitration, **30:29, 30:30**

## ART

- Selected planning issues, gifts of art, **31:23**

## ASSET PROTECTION TRUST

- Generally, **25:1 to 25:7**
- Defined, **25:2**

### **ASSET PROTECTION TRUST** **—Cont'd**

Delaware asset protection trust. See  
index heading **IRREVOCABLE DELA-**  
**WARE ASSET PROTECTION TRUSTS**

Examples, **25:6**

Practice notes, **25:5**

Requirements, **25:4**

Tax implications, generally, **25:7**

Time when trust should be used, **25:3**

### **ASSIGNMENT**

See index heading **FUNDING TRUSTS**

### **ASSISTED REPRODUCTION TECHNOLOGY (ART)**

Definitions, child, children, issue,  
**31:32**

### **ATTORNEY IN FACT**

Uniform Power of Attorney Act,  
effect on trusts, **31:28**

### **AVIATION**

Funding trusts, letter to Federal Avia-  
tion Administration, **32:32**

### **BANK ACCOUNTS**

Funding trusts, **32:8**

### **BUY-SELL AGREEMENT**

Funding trusts, **32:29**

### **CHARITABLE BEQUESTS**

Alternative trust language, **30:5, 30:6**

### **CHARITABLE LEAD TRUSTS**

Generally, **18:1 to 18:7**

Definition, **18:2**

Example, **18:6**

Income for stated period of years to  
charity of annuity amount, **18:1**  
**et seq.**

Practice notes, **18:5**

Remainder to grantor or descendants  
upon completion of term, **18:1**  
**et seq.**

Requirements, **18:4**

Tax implications, **18:7**

When to use, **18:3**

### **CHARITABLE REMAINDER ANNUITY TRUSTS**

Generally, **17:1 to 17:6**

Definition, **17:2**

Irrevocable charitable trust for benefit  
of charities, **17:1 et seq.**

Practice notes, **17:5**

Requirements, **17:4**

Stated annuity to grantor for life,  
remainder to charity, **17:1 et**  
**seq.**

Tax implications, **17:6**

When to use, **17:3**

### **CHARITABLE REMAINDER TRUSTS**

Generally, **15:1 to 15:11**

See also index headings **CHARITABLE**  
**REMAINDER ANNUITY TRUSTS;**  
**CHARITABLE REMAINDER UNITRUST**  
**(REAL ESTATE)**

Annuity income to grantor and  
spouse for lives, **15:1 et seq.**

Conversion regulations, **31:5**

Definition, **15:2**

Drafting guidelines, **15:11**

Example, **15:7**

Forms, **15:11**

Irrevocable trust for benefit of chari-  
ties, **15:1 et seq.**

Mortgaged property, **15:6**

Practice notes, **15:5**

Proposed changes in regulations,  
**15:9**

Requirements, **15:4**

Selected planning issues, **31:5**

Spousal election rights, **15:10**

Tax implications, **15:8**

When to use, **15:3**

### **CHARITABLE REMAINDER UNITRUST (REAL ESTATE)**

Generally, **16:1 to 16:7**

Definition, **16:2**

Example, **16:6**

Practice notes, **16:5**

Requirements, **16:4**

Tax implications, **16:7**

When to use, **16:3**

## INDEX

### CHARITABLE TRUSTS

- Anti-terrorist guidelines, **31:5.50**
- Conversion regulations, **31:5**
- Lead trusts. See index heading  
CHARITABLE LEAD TRUSTS
- Remainder trusts. See index heading  
CHARITABLE REMAINDER TRUSTS
- Rules, **31:14**
- Selected planning issues
  - anti-terrorist guidelines, **31:5.50**
  - conversion regulations, **31:5**
  - new rules, **31:14**

### CHILD, CHILDREN AND ISSUE

- Defined and construed, planning issues, **31:32**

### CHILDREN'S EDUCATION

- Alternative trust language, **30:4, 30:5**

### CITIZENSHIP

- Affidavit of, **32:31**

### COAST GUARD

- Funding trusts, **32:30**

### COMPENSATION

- Employer-established irrevocable trust for benefit of employees to hold deferred compensation, **28:1 et seq.**
- Selected planning issues, compensation of trustee, **31:35**

### CORPORATE TRUSTS

- Rabbi trusts
  - generally, **28:1 to 28:7**
  - for detailed treatment see index heading RABBI TRUSTS
- Secular trusts
  - generally, **29:1 to 29:7**
  - for detailed treatment see index heading SECULAR TRUSTS

### CREDITORS

- Asset protection trust. See index heading ASSET PROTECTION TRUST

### CREDIT SHELTER TRUSTS

- Generally, **4:1 to 4:7**
- See also index heading TWO PARTY  
CREDIT SHELTER TRUST

### CREDIT SHELTER TRUSTS

#### —Cont'd

- Definition
  - generally, **4:2**
  - firearm ownership, **4B:2**
  - intellectual property, **4C:2**
  - vacation or secondary home provisions, **4A:2**
- Example
  - generally, **4:6**
  - firearm ownership, **4B:6**
  - intellectual property, **4C:6**
  - vacation or secondary home provisions, **4A:6**
- Firearm ownership
  - generally, **4B:1 to 4B:7**
  - definition, **4B:2**
  - example, **4B:6**
  - form, **4B:1**
  - practice notes, **4B:5**
  - requirements, **4B:4**
  - tax implications, **4B:7**
  - when trust should be used, **4B:3**
- Income to grantor for life, **4:1 et seq.**
- Intellectual property
  - generally, **4C:1 to 4C:7**
  - definition, **4C:2**
  - example, **4C:6**
  - form, **4C:1**
  - practice notes, **4C:5**
  - requirements, **4C:4**
  - tax implications, **4C:7**
  - when trust should be used, **4C:3**
- Practice notes
  - generally, **4:5**
  - firearm ownership, **4B:5**
  - intellectual property, **4C:5**
  - vacation or secondary home provisions, **4A:5**
- Remainder to children and grandchildren, **4:1 et seq.**
- Requirements
  - generally, **4:4**
  - firearm ownership, **4B:4**
  - intellectual property, **4C:4**
  - vacation or secondary home provisions, **4A:4**

## **CREDIT SHELTER TRUSTS**

### **—Cont'd**

- Single person as grantor and trustee, **4:1 et seq.**
- Tax implications
  - generally, **4:7**
  - firearm ownership, **4B:7**
  - intellectual property, **4C:7**
  - vacation or secondary home provisions, **4A:7**
- Vacation or secondary home provisions
  - generally, **4A:1 to 4A:7**
  - definition, **4A:2**
  - example, **4A:6**
  - form, **4A:1**
  - practice notes, **4A:5**
  - requirements, **4A:4**
  - tax implications, **4A:7**
  - when trust should be used, **4A:3**
- When to use
  - generally, **4:3**
  - firearm ownership, **4B:3**
  - intellectual property, **4C:3**
  - vacation or secondary home provisions, **4A:3**

## **“CRUMMEY” NOTICE PROVISIONS**

- Alternative trust language, **30:19, 30:20**

## **“CRUMMEY” TRUSTS**

- See also index headings IRREVOCABLE “CRUMMEY” LIFE INSURANCE TRUSTS; IRREVOCABLE PERPETUITY CRUMMEY TRUSTS
- Alternative trust language, notice provisions, **30:19, 30:20**

## **CRYOGENIC TRUSTS**

- Generally, **3:1 to 3:7**
- Definition, **3:2**
- Example, **3:6**
- Practice notes, **3:5**
- Requirements, **3:4**
- Selected planning issues, **31:16**
- Tax implications, **3:7**
- When to use, **3:3**

## **DECOUPLING**

- State estate and inheritance taxes and the effect of decoupling, **31:25**

## **DEFICIT REDUCTION ACT**

- Selected planning issues, **31:21**

## **DEFINITIONS**

- Asset protection trust, **25:2**
- Charitable lead trusts, **18:2**
- Charitable remainder annuity trusts, **17:2**
- Charitable remainder trusts, **15:2**
- Charitable remainder unitrust (real estate), **16:2**
- Child and children, **31:32**
- Credit shelter trusts. See index heading CREDIT SHELTER TRUSTS
- Cryogenic trusts, **3:2**
- Education trusts, **11:2**
- Elder trusts, **1A:2**
- Grantor retained annuity trust, **21:2**
- Grantor retained income trusts, **20:2**
- Grantor retained unitrust, **22:2**
- Incentive trusts, **23:2**
- IRA “stretch” trusts, **1C:2**
- Irrevocable “cross-Crummey” trusts, **9:2**
- Irrevocable “Crummey” life insurance trusts, **7:2**
- Irrevocable Delaware asset protection trusts, **25A:2**
- Irrevocable generation skipping trusts, **10:2**
- Irrevocable interest only trusts, **14A:2**
- Irrevocable perpetuity crummey trusts, **8:2**
- Issue, **31:32**
- Marital deduction trusts, **1:2**
- Marital perpetuity trust, **2:2**
- Offshore trusts, **24:2**
- Pet trusts, **27:2**
- Qualified domestic trusts, **6:2**
- Qualified personal residence trusts, **19:2**
- Qualified Subchapter S trusts, **5A:2**
- Rabbi trusts, **28:2**
- Roth IRA trusts, **1B:2**

## INDEX

### DEFINITIONS—Cont'd

- Secular trusts, **29:2**
- Short term trust, **26:2**
- Special needs trust, **14:2**
- Supplemental needs trusts, **12:2**
- Supplemental services trusts, **13:2**
- Two party credit shelter trusts, **5:2**

### DISABLED BENEFICIARIES

- Alternative trust language, **30:9, 30:10**

### DISCLAIMERS

- Selected planning issues, **31:1, 31:2**

### DOMICILE

- Affidavit of, **32:23**
- Planning issues, change in domicile, **31:31**

### DRUG DEPENDENCE

- Alternative trust language, **30:27, 30:28**
- Planning issues, letters of wishes, **30:33**

### DYNASTY TRUSTS

- Delaware asset protection trusts, **25A:2**

### ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 (EGTRRA)

- Generally, **31:15, 31:18**

### EDUCATION TRUSTS

- Generally, **11:1 to 11:7**
- Crummey powers, **11:1 et seq.**
- Definition, **11:2**
- Example, **11:6**
- Irrevocable trust for benefit of grantor's grandchildren utilizing annual gift tax exclusion, **11:1 et seq.**
- Practice notes, **11:5**
- Requirements, **11:4**
- Tax implications, **11:7**
- Trustee power to withhold distributions upon certain trusts, **11:1 et seq.**
- When to use, **11:3**

### ELDER TRUSTS

- Generally, **1A:1 to 1A:7**
- Definition, **1A:2**
- Example, **1A:6**
- Form, **1A:1**
- Practice notes, **1A:5**
- Requirements, **1A:4**
- Tax implications, **1A:7**
- When trust should be used, **1A:3**

### ENVIRONMENTAL PROVISIONS OR CONCERNS

- Alternative trust language, **30:15, 30:16**
- Selected planning issues, **31:11**

### ETHICS

- Selected planning issues, **31:6**

### EXAMPLES

- Asset protection trust, **25:6**
- Charitable lead trusts, **18:6**
- Charitable remainder annuity trusts, **17:6**
- Charitable remainder trusts, **15:7**
- Charitable remainder unitrust (real estate), **16:6**
- Credit shelter trusts. See index heading CREDIT SHELTER TRUSTS
- Cryogenic trusts, **3:6**
- Education trusts, **11:6**
- Elder trusts, **1A:6**
- Grantor retained annuity trust, **21:6**
- Grantor retained income trusts, **20:6**
- Grantor retained unitrust, **22:6**
- Incentive trusts, **23:6**
- Irrevocable "cross-Crummey" trusts, **9:6**
- Irrevocable "Crummey" life insurance trusts, **7:6**
- Irrevocable Delaware asset protection trusts, **25A:6**
- Irrevocable generation skipping trusts, **10:6**
- Irrevocable interest only trusts, **14A:6**
- Irrevocable perpetuity Crummey trust, **8:6**
- Marital deduction trust, **1:6**
- Marital perpetuity trust, **2:6**

**EXAMPLES—Cont'd**

Offshore trusts, **24:7**  
 Pet trusts, **27:6**  
 Qualified domestic trusts, **6:6**  
 Qualified personal residence trusts,  
     **19:6**  
 Qualified Subchapter S trusts, **5A:6**  
 Rabbi trusts, **28:6**  
 Roth IRA trusts, **1B:6**  
 Secular trusts, **29:6**  
 Short term trust, **26:6**  
 Special needs trust, **14:6**  
 Supplemental needs trusts, **12:6**  
 Supplemental services trusts, **13:6**  
 Two party credit shelter trusts, **5:6**

**FEDERAL AVIATION  
 ADMINISTRATION**

Funding trusts, **32:32**

**FEDERAL TRANSFER TAX  
 SYSTEM**

Generally, **App. A**

**FLEXIBILITY**

Selected planning issues, flexibility  
 for inflexible trusts, **31:7**

**FORMULAS**

Marital deduction trust, **App. B**

**401K PLANS**

Funding trusts, **32:13**

**FUNDING TRUSTS**

Generally, **32:1 to 32:32**

**Affidavits**

citizenship, **32:31**  
 domicile, **32:23**

**Annuities, 32:12**

**Assignment**

lease, **32:18**  
 mineral rights, **32:20**  
 mortgage, **32:19**  
 personal property, **32:21**  
 promissory note, **32:26**  
 security interest, **32:27**

**Attorney**

attorney-client contract, **32:14**  
 out-of-state attorney, letter to,  
     **32:17**

**FUNDING TRUSTS—Cont'd**

**Attorney—Cont'd**

role of attorney, **32:4**

Bank accounts, **32:8**

Business interests, **32:10**

Buy-sell agreement, **32:29**

Certification of trust, **32:22.50**

Citizenship, affidavit of, **32:31**

Client's role, **32:4**

Coast Guard, letter to, **32:30**

Domicile, affidavit of, **32:23**

401K plans, **32:13**

Government bonds, **32:8**

IRAs, **32:13**

Irrevocable trusts, **32:3**

Lease assignment, **32:18**

Life insurance, **32:11**

Medallion guarantee, **32:24**

Memorandum of trust, **32:22**

Mineral rights, assignment, **32:20**

**Mortgages**

generally, **32:9**

assignment, **32:19**

form to mortgage company, **32:16**

letter to mortgage company, **32:15**

Partnership interest, consent to  
 transfer, **32:28**

Personal property, **32:7, 32:21**

Promissory notes, **32:9, 32:26**

Real estate interests, **32:6**

Revocable trusts, **32:2**

Securities agreements, **32:9**

Security interest, assignment of,  
     **32:27**

Statutes, **32:5**

Stocks, **32:8**

Transfer agent, letter to, **32:25**

**GOVERNMENT BONDS**

Funding trusts, **32:8**

**GRANTOR RETAINED ANNUITY  
 TRUSTS**

Generally, **21:1 to 21:7**

Definition, **21:2**

Example, **21:6**

Practice notes, **21:5**

Requirements, **21:4**

Tax implications, **21:7**

## INDEX

### GRANTOR RETAINED ANNUITY TRUSTS—Cont'd

When to use, **21:3**

### GRANTOR RETAINED INCOME TRUSTS

Generally, **20:1 to 20:7**

Definition, **20:2**

Example, **20:6**

Income and use to grantor, remainder to children at end of term, **20:1 et seq.**

Practice notes, **20:5**

Requirements, **20:4**

Tables necessary for GRIT trusts, **App. D**

Tax implications, **20:7**

Trust for term of years, **20:1 et seq.**

When to use, **20:3**

### GRANTOR RETAINED UNITRUST

Generally, **22:1 to 22:7**

Definition, **22:2**

Example, **22:6**

Practice notes, **22:5**

Requirements, **22:4**

Tax implications, **22:7**

When to use, **22:3**

### GRANTOR'S PARENTS

Alternative trust language, **30:21, 30:22**

### GRANTOR TRUST RULES

Trustee appointments, **31:12**

### HANDICAPPED BENEFICIARIES

Alternative trust language, **30:9, 30:10**

### HEIRS

Selected planning issues, illegitimate heirs, **31:4**

### HOMOSEXUAL COUPLES

See index heading SAME-SEX COUPLES

### HUSBAND AND WIFE

See index heading MARITAL TRUSTS

### ILLEGITIMATE HEIRS

Selected planning issues, **31:4**

### INCENTIVE TRUSTS

Generally, **23:1 to 23:7**

Definition, **23:2**

Example, **23:6**

Growth trust for benefit of grandchildren, **23:1 et seq.**

Practice notes, **23:5**

Remainder to charity, **23:1 et seq.**

Requirements, **23:4**

Restricted to income and invasion of principal based on grandchildren's earned income, **23:1 et seq.**

Tax implications, **23:7**

When to use, **23:3**

### INDIVIDUAL RETIREMENT ACCOUNTS

Funding trusts, **32:13**

Roth IRA trusts. See index heading

ROTH IRA TRUSTS

"Stretch" trusts. See index heading

IRA "STRETCH" TRUSTS

### INFORM, DUTY TO

Uniform Trust Code, **31:20.50**

### INSURANCE ADVISOR

Alternative trust language, **30:17, 30:18**

### INSURANCE TRAPS

Selected planning issues, **31:3**

### INTELLECTUAL PROPERTY

Credit shelter trusts. See index heading CREDIT SHELTER TRUSTS

### INTOXICATING LIQUORS

Alternative trust language, alcohol dependence, **30:27, 30:28**

### IN VITRO FERTILIZATION

Definitions, child, children, issue, **31:32**

### IRAs

Generally, see index heading INDIVIDUAL RETIREMENT ACCOUNTS

### IRA "STRETCH" TRUSTS

Generally, **1C:1 to 1C:7**

Definition, **1C:2**

**IRA “STRETCH” TRUSTS—Cont’d**

Examples, **1C:6**  
 Practice notes, **1C:5**  
 Requirements for “stretch” trusts,  
**1C:4**  
 Tax implications, **1C:7**  
 When should the “stretch” trust be  
 used, **1C:3**

**IRREVOCABLE  
 “CROSS-CRUMMEY”  
 TRUSTS**

Generally, **9:1 to 9:7**  
 Definition, **9:2**  
 Example, **9:6**  
 Practice notes, **9:5**  
 Remainder to children utilizing  
 “sprinkling/spray” provisions,  
**9:1 et seq.**  
 Requirements, **9:4**  
 Tax implications, **9:7**  
 When to use, **9:3**  
 Wife’s “Crummey” trust for benefit  
 of husband, **9:1 et seq.**

**IRREVOCABLE “CRUMMEY”  
 LIFE INSURANCE TRUSTS**

Generally, **7:1 to 7:8**  
 Ascertainable standard as to  
 principal, **7:1 et seq.**  
 Benefit of spouse with income to  
 grantor’s spouse, **7:1 et seq.**  
 Crummey trust issues, **7:8**  
 Definition, **7:2**  
 Example, **7:6**  
 Practice notes, **7:5**  
 Remainder to children, **7:1 et seq.**  
 Requirements, **7:4**  
 Tax implications, **7:7**  
 When to use, **7:3**

**IRREVOCABLE DELAWARE  
 ASSET PROTECTION  
 TRUSTS**

Generally, **25A:1 to 25A:7**  
 Definition, **25A:2**  
 Example, **25A:6**  
 Future creditors, protection of trust  
 assets from, **25A:1**  
 Practice notes, **25A:5**

**IRREVOCABLE DELAWARE  
 ASSET PROTECTION  
 TRUSTS—Cont’d**

Remainder to spouse or children,  
**25A:1**  
 Requirements, **25A:4**  
 Single person trust with third party as  
 trustee, **25A:1**  
 “Spray” income provision, **25A:1**  
 Tax implications, **25A:7**  
 When to use, **25A:3**

**IRREVOCABLE GENERATION  
 SKIPPING TRUSTS**

Generally, **10:1 to 10:7**  
 Definition, **10:2**  
 Example, **10:6**  
 Immediate transfer of assets to chil-  
 dren as trustees, **10:1 et seq.**  
 Income to children, principal to  
 grandchildren of “skip” genera-  
 tion, **10:1 et seq.**  
 Practice notes, **10:5**  
 Requirements, **10:4**  
 Tax implications, **10:7**  
 When to use, **10:3**

**IRREVOCABLE INTEREST ONLY  
 TRUSTS**

Generally, **14A:1 to 14A:7**  
 Definition, **14A:2**  
 Example, **14A:6**  
 Form, **14A:1**  
 Practice notes, **14A:5**  
 Requirements, **14A:4**  
 Tax implications, **14A:7**  
 When trust should be used, **14A:3**

**IRREVOCABLE PERPETUITY  
 CRUMMEY TRUSTS**

Generally, **8:1 to 8:7**  
 Definition, **8:2**  
 Example, **8:6**  
 Practice notes, **8:5**  
 Requirements, **8:4**  
 Tax implications, **8:7**  
 Use, time for, **8:3**



## INDEX

### IRREVOCABLE TRUSTS

- Asset protection trust
  - generally, **25:1 to 25:7**
  - for detailed treatment see index
    - heading ASSET PROTECTION TRUSTS
- Charitable lead trusts
  - generally, **18:1 to 18:7**
  - for detailed treatment see index
    - heading CHARITABLE LEAD TRUSTS
- Charitable remainder annuity trusts
  - generally, **17:1 to 17:6**
  - for detailed treatment see index
    - heading CHARITABLE REMAINDER ANNUITY TRUSTS
- Charitable remainder trusts
  - generally, **15:1 to 15:11**
  - for detailed treatment see index
    - heading CHARITABLE REMAINDER TRUSTS
- Charitable remainder unitrust (real estate)
  - generally, **16:1 to 16:7**
  - for detailed treatment see index
    - heading CHARITABLE REMAINDER UNITRUST (REAL ESTATE)
- Education trusts
  - generally, **11:1 to 11:7**
  - for detailed treatment see index
    - heading EDUCATION TRUSTS
- Grantor retained annuity trusts
  - generally, **21:1 to 21:7**
  - for detailed treatment see index
    - heading GRANTOR RETAINED ANNUITY TRUSTS
- Grantor retained income trusts
  - generally, **20:1 to 20:7**
  - for detailed treatment see index
    - heading GRANTOR RETAINED INCOME TRUSTS
- Grantor retained unitrust
  - generally, **22:1 to 22:7**
  - for detailed treatment see index
    - heading GRANTOR RETAINED UNITRUSTS
- Incentive trusts
  - generally, **23:1 to 23:7**

### IRREVOCABLE TRUSTS—Cont'd

- Incentive trusts—Cont'd
  - for detailed treatment see index
    - heading INCENTIVE TRUSTS
- IRA “stretch” trusts, **1C:1, 1C:4**
- Irrevocable “cross-crummey” trusts
  - generally, **9:1 to 9:7**
  - for detailed treatment see index
    - heading IRREVOCABLE “CROSS-CRUMMEY” TRUSTS
- Irrevocable “crummey” life insurance trusts
  - generally, **7:1 to 7:8**
  - for detailed treatment see index
    - heading IRREVOCABLE “CRUMMEY” LIFE INSURANCE TRUSTS
- Irrevocable generation skipping trusts
  - generally, **10:1 to 10:7**
  - for detailed treatment see index
    - heading IRREVOCABLE GENERATION SKIPPING TRUSTS
- Irrevocable perpetuity crummey trusts
  - generally, **8:1 to 8:7**
  - for detailed treatment see index
    - heading IRREVOCABLE PERPETUITY CRUMMEY TRUSTS
- Offshore trusts
  - generally, **24:1 to 24:8**
  - for detailed treatment see index
    - heading OFFSHORE TRUSTS
- Pet trusts
  - generally, **27:1 to 27:7**
  - for detailed treatment see index
    - heading PET TRUSTS
- Qualified personal residence trusts
  - generally, **19:1 to 19:9**
  - for detailed treatment see index
    - heading QUALIFIED PERSONAL RESIDENCE TRUSTS
- Short term trusts
  - generally, **26:1 to 26:7**
  - for detailed treatment see index
    - heading SHORT TERM TRUSTS
- Special needs trusts
  - generally, **14:1 to 14:7**
  - for detailed treatment see index
    - heading SPECIAL NEEDS TRUSTS

**IRREVOCABLE TRUSTS—Cont'd**

- Supplemental needs trusts
  - generally, **12:1 to 12:7**
  - for detailed treatment see index
    - heading SUPPLEMENTAL NEEDS TRUSTS
- Supplemental services trusts
  - generally, **13:1 to 13:7**
  - for detailed treatment see index
    - heading SUPPLEMENTAL SERVICES TRUSTS

**ISSUE, CHILD, AND CHILDREN**

- Defined and construed, planning issues, **31:32**

**KEY RATES AND VALUATIONS**

- Long term rates, **App. H**
- Mid term rates, **App. G**
- Short term rates, **App. F**

**LANGUAGE**

- See index heading ALTERNATIVE TRUST LANGUAGE

**LEAD TRUSTS**

- See index heading CHARITABLE LEAD TRUSTS

**LEASE ASSIGNMENT**

- Funding trusts, **32:18**

**LEGITIMACY**

- Selected planning issues, illegitimate heirs, **31:4**

**LETTERS OF WISHES**

- Planning issues, **31:33**

**LIFE EXPECTANCY**

- Tables, **App. E**

**LIFE INSURANCE**

- Funding trusts, **32:11**

**LIFE INSURANCE TRUSTS**

- See index heading IRREVOCABLE "CRUMMEY" LIFE INSURANCE TRUSTS

**MAJORITY RULES**

- Alternative trust language, **30:13, 30:14**

**MALPRACTICE**

- Selected planning issues, **31:6**

**MARITAL DEDUCTION**

- Planning issues, **31:18**
- Trusts. See index heading MARITAL DEDUCTION TRUSTS

**MARITAL DEDUCTION TRUSTS**

- Generally, **1:1 to 1:7**
- Children as remainder beneficiaries with QTIP election, **1:1 et seq.**
- Definition, **1:2**
- Delaware asset protection trusts, **25A:2**
- Discussion of formulas, **App. B**
- Example, **1:6**
- Formulas, discussion of, **App. B**
- Income plus ascertainable standard of principal to surviving spouse, **1:1 et seq.**
- Irrevocable upon death of grantor, **1:1 et seq.**
- Practice notes, **1:5**
- Requirements, **1:4**
- Single grantor (husband or wife) as both grantor and trustee, **1:1 et seq.**
- Tax implications, **1:7**
- When to use, **1:3**

**MARITAL PERPETUITY TRUSTS**

- Generally, **2:1 to 2:7**
- Definition, **2:2**
- Example, **2:6**
- Practice notes, **2:5**
- Requirements, **2:4**
- Tax implications, **2:7**
- Use, time for, **2:3**

**MARITAL TRUSTS**

- Generally. See index headings MARITAL DEDUCTION TRUSTS; MARITAL PERPETUITY TRUSTS
- Qualified domestic trusts, marital trust for benefit of grantor's resident alien spouse, **6:1 et seq.**

**MEDALLION GUARANTEE**

- Funding trusts, **32:24**

**MEDICAID PROVISION**

- Alternative trust language, **30:11, 30:12**

## INDEX

### MINERAL RIGHTS

Funding trusts, **32:20**

### MISSING BENEFICIARIES

Trustee duties as to, **31:34**

### MORTGAGED PROPERTY

See index heading **FUNDING TRUSTS**

Charitable remainder trusts, **15:6**

### NOTICES

Selected planning issues, **31:9**

### OFFSHORE TRUSTS

Generally, **24:1 to 24:8**

Anderson case, effects of, **24:6**

Definition, **24:2**

Distributions discretionary with trustee, **24:1 et seq.**

Example, **24:7**

Irrevocable trust for benefit of grantor, spouse, and children, utilizing foreign trustee, trust protector, **24:1 et seq.**

Practice notes, **24:5**

Requirements, **24:4**

Tax implications, **24:8**

When to use, **24:3**

### PARTNERSHIP INTERESTS

Funding trusts, **32:28**

### PENSION PROTECTION ACT

Selected planning issues, **31:22**

### PET TRUSTS

Generally, **27:1 to 27:7**

Definition, **27:2**

Example, **27:6**

Practice notes, **27:5**

Requirements, **27:4**

Tax implications, **27:7**

When to use, **27:3**

### PLANNING

See index heading **SELECTED PLANNING ISSUES**

### PORTABILITY

Selected planning issues, **31:37**

### POSTHUMOUSLY CONCEIVED CHILDREN

Definitions, child, children, issue, **31:32**

### POWER OF ATTORNEY

Uniform Power of Attorney Act, effect on trusts, **31:28**

### POWERS OF APPOINTMENT

Alternative trust language, **30:31, 30:32**

Selected planning issues, **31:12**

### POWERS OF TRUSTEE

State rule summary, **App. C**

### PRACTICE NOTES

Alternative trust language

arbitration, mandatory, **30:30**

charitable bequest, **30:6**

children's education, **30:4**

"Crummey" notice provisions, **30:20**

environmental provisions, **30:16**

grantor's parents, **30:22**

handicapped beneficiaries, **30:10**

insurance advisor, **30:18**

majority rules, **30:14**

Medicaid provision, **30:12**

self-directed trust provisions, **30:24**

stepchildren, **30:8**

trust advisors, **30:2**

trust protector, **30:26**

Asset protection trust, **25:5**

Charitable lead trusts, **18:5**

Charitable remainder annuity trusts, **17:5**

Charitable remainder trusts, **15:5**

Charitable remainder unitrust (real estate), **16:5**

Credit shelter trusts. See index heading **CREDIT SHELTER TRUSTS**

Cryogenic trusts, **3:5**

Education trusts, **11:5**

Elder trusts, **1A:5**

Grantor retained annuity trust, **21:5**

Grantor retained income trusts, **20:5**

Grantor retained unitrust, **22:5**

**PRACTICE NOTES—Cont'd**

Incentive trusts, **23:5**  
 IRA “stretch” trusts, **1C:5**  
 Irrevocable “cross-Crummey” trusts, **9:5**  
 Irrevocable “Crummey” life insurance trusts, **7:5**  
 Irrevocable Delaware asset protection trusts, **25A:5**  
 Irrevocable generation skipping trusts, **10:5**  
 Irrevocable interest only trusts, **14A:5**  
 Irrevocable perpetuity Crummey trust, **8:5**  
 Marital deduction trust, **1:5**  
 Marital perpetuity trust, **2:5**  
 Offshore trusts, **24:5**  
 Pet trusts, **27:5**  
 Qualified domestic trusts, **6:5**  
 Qualified personal residence trusts, **19:5**  
 Qualified Subchapter S trusts, **5A:5**  
 Rabbi trusts, **28:5**  
 Roth IRA trusts, **1B:5**  
 Secular trusts, **29:5**  
 Short term trust, **26:5**  
 Special needs trust, **14:5**  
 Supplemental needs trusts, **12:5**  
 Supplemental services trusts, **13:5**  
 Two party credit shelter trusts, **5:5**

**PRIVATE LETTER RULINGS**

Selected planning issues, **31:9, 31:10**

**PRIVATE TRUST COMPANIES**

Selected planning issues when using, **31:38**

**PROFESSIONALISM**

Selected planning issues, **31:6**

**PROMISSORY NOTES**

Funding trusts, **32:9, 32:26**

**PROTECTION TRUST**

See index heading **ASSET PROTECTION TRUST**

**PROTECTOR OF TRUST**

Alternative trust language, **30:25**

**PROTECTOR OF TRUST—Cont'd**

Planning issues, **31:29**

**QUALIFIED DOMESTIC TRUSTS**

Generally, **6:1 to 6:7**  
 Definition, **6:2**  
 Example, **6:6**  
 Marital trust for benefit of grantor's resident alien spouse, **6:1 et seq.**  
 Practice notes, **6:5**  
 Remainder to children, **6:1 et seq.**  
 Requirements, **6:4**  
 Tax implications, **6:7**  
 When to use, **6:3**

**QUALIFIED PERSONAL RESIDENCE TRUSTS**

Generally, **19:1 to 19:9**  
 Definition, **19:2**  
 Example, **19:6**  
 Irrevocable trust for term of years with remainder to grantors' children, principal residence, **19:1 et seq.**  
 New rules affecting, **19:8**  
 Practice notes, **19:5**  
 Requirements, **19:4**  
 Tax implications, **19:7**  
 Undoing a qualified personal residence trust, **19:9**  
 When to use, **19:3**

**QUALIFIED SUBCHAPTER S TRUSTS (QSST)**

Generally, **5A:1 to 5A:7**  
 Definition, **5A:2**  
 Example, **5A:6**  
 Income to grantor for life, remainder to children, **5A:1**  
 Practice notes, **5A:5**  
 Requirements, **5A:4**  
 Single person as grantor and trustee, **5A:1**  
 Tax implications, **5A:7**  
 When to use, **5A:3**

**QUALIFIED TERMINABLE INTEREST PROPERTY (QTIP)**

State challenges, defenses, **31:13**

## INDEX

### RABBI TRUSTS

- Generally, **28:1 to 28:7**
- Definition, **28:2**
- Employer-established irrevocable trust for benefit of employees to hold deferred compensation, **28:1 et seq.**
- Example, **28:6**
- Practice notes, **28:5**
- Requirements, **28:4**
- Tax implications, **28:7**
- When to use, **28:3**

### REQUIREMENTS

- Asset protection trust, **25:4**
- Charitable lead trusts, **18:4**
- Charitable remainder annuity trusts, **17:4**
- Charitable remainder trusts, **15:4**
- Charitable remainder unitrust (real estate), **16:4**
- Corporate trusts, **28:4**
- Credit shelter trusts. See index heading CREDIT SHELTER TRUSTS
- Cryogenic trusts, **3:4**
- Education trusts, **11:4**
- Elder trusts, **1A:4**
- Grantor retained annuity trust, **21:4**
- Grantor retained income trusts, **20:4**
- Grantor retained unitrust, **22:4**
- Incentive trusts, **23:4**
- Irrevocable “cross-Crummey” trusts, **9:4**
- Irrevocable “Crummey” life insurance trusts, **7:4**
- Irrevocable Delaware asset protection trusts, **25A:4**
- Irrevocable generation skipping trusts, **10:4**
- Irrevocable interest only trusts, **14A:4**
- Irrevocable perpetuity Crummey trust, **8:4**
- Marital deduction trusts, **1:4**
- Marital perpetuity trust, **2:4**
- Offshore trusts, **24:4**
- Pet trusts, **27:4**
- Qualified domestic trusts, **6:4**

### REQUIREMENTS—Cont’d

- Qualified personal residence trusts, **19:4**
- Qualified Subchapter S trusts, **19:4**
- Roth IRA trusts, **1B:4**
- Secular trusts, **29:4**
- Short term trust, **26:4**
- Special needs trust, **14:4**
- Supplemental needs trusts, **12:4**
- Supplemental services trusts, **13:4**
- Two party credit shelter trusts, **5:4**

### REVOCABLE TRUSTS

- Credit shelter trusts
  - generally, **4:1 to 4:7**
  - for detailed treatment see index heading CREDIT SHELTER TRUSTS
- Cryogenic trusts
  - generally, **3:1 to 3:7**
  - for detailed treatment see index heading CRYOGENIC TRUSTS
- Marital deduction trusts
  - generally, **1:1 to 1:7**
  - for detailed treatment see index heading MARITAL DEDUCTION TRUSTS
- Marital perpetuity trusts
  - generally, **2:1 to 2:7**
  - for detailed treatment see index heading MARITAL PERPETUITY TRUSTS
- Qualified domestic trusts
  - generally, **6:1 to 6:7**
  - for detailed treatment see index heading QUALIFIED DOMESTIC TRUST
- Two party credit shelter trusts
  - generally, **5:1 to 5:7**
  - for detailed treatment see index heading TWO PARTY CREDIT SHELTER TRUSTS

### ROTH IRA TRUSTS

- Generally, **1B:1 to 1B:7**
- Definition, **1B:2**
- Examples, **1B:6**
- Form, **1B:1**
- Practice notes, **1B:5**
- Requirements, **1B:4**

**ROTH IRA TRUSTS—Cont'd**Tax implications, **1B:7**When used, **1B:3****SAME-SEX COUPLES**Definitions, child, children, issue,  
**31:32**Planning issues, generally, **31:27**State laws, marriage, **31:27****SECULAR TRUSTS**Generally, **29:1 to 29:7**Definition, **29:2**Employer-established irrevocable  
trust for benefit of employees to  
hold deferred compensation free  
of corporate creditors, **29:1 et**  
**seq.**Example, **29:6**Practice notes, **29:5**Requirements, **29:4**Tax implications, **29:7**When to use, **29:3****SELECTED PLANNING ISSUES**Generally, **31:1 to 31:39**Advisors, liability of trust advisors,  
**31:29**American Taxpayer Relief Act of  
2012, **31:8, 31:15, 31:18, 31:36**Apportionment of estate taxes, **31:24**Art, gifts of, **31:23**Charitable trusts. See index heading  
CHARITABLE TRUSTSChild, children and issue, defined and  
construed, **31:32**Choice of trustees, **31:34**Compensation of trustee, **31:35**Cryogenic issues, **31:16**Decanting, trust decanting, **31:30**Decoupling, state estate and inheri-  
tance taxes and the effect of  
decoupling, **31:25**Deficit Reduction Act, **31:21**Disclaimers, **31:1, 31:2**Domicile issues, **31:31**Economic Growth and Tax Relief  
Reconciliation Act of 2001 and  
its future, **31:15**Environmental concerns, **31:11****SELECTED PLANNING ISSUES  
—Cont'd**Estate tax apportionment, **31:24**Ethics, **31:6**Flexibility for inflexible trusts, **31:7**Grantor trust rules, effect on trustee  
appointments, **31:12**Heirs, illegitimate, **31:4**Homosexual couples. See index  
heading SAME-SEX COUPLESIllegitimate heirs, **31:4**Insurance traps, **31:3**Issue, child, and children, defined and  
construed, **31:32**Legitimacy, illegitimate heirs, **31:4**Letters of wishes, **31:33**Malpractice, **31:6**Marital deduction, **31:18**Missing beneficiaries, trustee duties  
as to, **31:34**Notable private letter rulings, notices,  
and tax cases, **31:9**Notices, **31:9**Pension Protection Act, **31:22**Portability, **31:37**Powers of appointment, effect on  
trustee appointments, **31:12**Private letter rulings, **31:9, 31:10**Private trust companies, using, **31:38**Professionalism, **31:6**Protectors, Uniform Trust Protector  
Act, **31:29**Qualified terminable interest property  
(QTIP), state challenges, **31:13**Same-sex couples. See index heading  
SAME-SEX COUPLESSSI transfer rules, **31:19****Taxation**American Taxpayer Relief Act of  
2012, **31:8, 31:15, 31:18,**  
**31:36**apportionment of estate taxes,  
**31:24**decoupling, state estate and inheri-  
tance taxes and the effect of  
decoupling, **31:25**Economic Growth and Tax Relief  
Reconciliation Act of 2001  
and its future, **31:15**

## INDEX

### SELECTED PLANNING ISSUES —Cont'd

- Taxation—Cont'd
  - tax cases, **31:9**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (TRA 2010), **31:8, 31:15, 31:18**
  - trust income, state taxation of, **31:17**
- Tax Cuts and Jobs Act of 2017, **31:8, 31:15, 31:18**
- Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (TRA 2010), **31:8, 31:15, 31:18**
- Termination of trust, **31:26**
- Trust decanting, **31:30**
- Trust protectors, **31:29**
- Uniform Power of Attorney Act, effect on trusts, **31:28**
- Uniform Trust Code
  - duty to inform under, **31:20.50**
  - impact on support trusts, **31:20**
- Wishes, letters of, **31:33**

### SELF-DIRECTED TRUST PROVISIONS

- Alternative trust language, **30:23, 30:24**

### SHORT TERM TRUSTS

- Generally, **26:1 to 26:7**
- Defined, **26:2**
- Examples, **26:6**
- Practice notes, **26:5**
- Requirements, **26:4**
- Tax implications, **26:7**
- Time when trust should be used, **26:3**

### SNOWBIRD LAWS

- Planning issues, change in domicile, **31:31**

### SPECIAL NEEDS TRUSTS

- Generally, **14:1 to 14:7**
- Definition, **14:2**
- Example, **14:6**
- Practice notes, **14:5**
- Requirements, **14:4**
- Tax implications, **14:7**

### SPECIAL NEEDS TRUSTS—Cont'd

- Use, occasions or situations for, **14:3**

### SPOUSAL ELECTION RIGHTS

- Charitable remainder trusts, **15:10**

### SPOUSES

- See index heading **MARITAL TRUSTS**

### “SPRAY” INCOME PROVISIONS

- Irrevocable Delaware asset protection trusts, **25A:1**

### “SPRINKLING/SPRAY” PROVISIONS

- Irrevocable “cross-Crummey” trusts, **9:1 et seq.**

### SSI TRANSFER RULES

- Planning issues, **31:19**

### STATE CHALLENGES

- Qualified terminable interest property (QTIP), **31:13**

### STATE RULE SUMMARY

- Statutory powers of trustee, **App. C**

### STATUTORY POWERS OF TRUSTEE

- State rule summary, **App. C**

### STEPCHILDREN

- Alternative trust language, **30:7, 30:8**
- Definitions, child, children, issue, **31:32**

### STOCKS

- Funding trusts, **32:8**

### “STRETCH” TRUSTS

- Individual retirement accounts. See index heading **IRA “STRETCH” TRUSTS**

### SUBSTANCE DEPENDENCE

- Alternative trust language, **30:27, 30:28**

### SUPPLEMENTAL NEEDS TRUSTS

- Generally, **12:1 to 12:7**
- Definition, **12:2**
- Example, **12:6**
- Income plus measurable standards of principal distribution to grant-



## **SUPPLEMENTAL NEEDS TRUSTS** **—Cont'd**

or's parents, qualifying for  
Medicaid, **12:1 et seq.**  
Practice notes, **12:5**  
Requirements, **12:4**  
Tax implications, **12:7**  
When to use, **12:3**

## **SUPPLEMENTAL SERVICES** **TRUSTS**

Generally, **13:1 to 13:7**  
Definition, **13:2**  
Example, **13:6**  
Income plus principal distributions to  
an individual with disabilities  
eligible under statute, **13:1 et**  
**seq.**  
Practice notes, **13:5**  
Requirements, **13:4**  
Tax implications, **13:7**  
When to use, **13:3**

## **TAX CUTS AND JOBS ACT OF** **2017 (TCJA)**

Planning issues, **31:8, 31:15, 31:18**

## **TAX IMPLICATIONS**

Asset protection trust. See index  
heading **ASSET PROTECTION TRUST**  
Charitable lead trusts, **18:7**  
Charitable remainder annuity trusts,  
**17:6**  
Charitable remainder trusts, **15:8**  
Charitable remainder unitrust (real  
estate), **16:7**  
Credit shelter trusts. See index head-  
ing **CREDIT SHELTER TRUSTS**  
Cryogenic trusts, **3:7**  
Education trusts, **11:7**  
Elder trusts, **1A:7**  
Federal and estate tax rates, **App. I**  
Federal transfer tax system, **App. A**  
Grantor retained annuity trust, **21:7**  
Grantor retained income trusts, **20:7**  
Grantor retained unitrust, **22:7**  
Incentive trusts, **23:7**  
IRA "stretch" trusts, **1C:7**  
Irrevocable "cross-Crummey" trusts,  
**9:7**

## **TAX IMPLICATIONS—Cont'd**

Irrevocable "Crummey" life insur-  
ance trusts, **7:7**  
Irrevocable Delaware asset protection  
trusts, **25A:7**  
Irrevocable generation skipping  
trusts, **10:7**  
Irrevocable interest only trusts,  
**14A:7**  
Irrevocable perpetuity Crummey  
trust, **8:7**  
Marital deduction, **31:18**  
Marital deduction trust, **1:7**  
Marital perpetuity trust, **2:7**  
Offshore trusts, **24:8**  
Pet trusts, **27:7**  
Planning issues. See index heading  
**SELECTED PLANNING ISSUES**  
Qualified domestic trusts, **6:7**  
Qualified personal residence trusts,  
**19:7**  
Qualified Subchapter S trusts, **19:7**  
Rabbi trusts, **28:7**  
Roth IRA trusts, **1B:7**  
Secular trusts, **29:7**  
Selected planning issues. See index  
heading **SELECTED PLANNING ISSUES**  
Short term trust, **26:7**  
Special needs trust, **14:7**  
State taxation of trust income, **31:17**  
Supplemental needs trusts, **12:7**  
Supplemental services trusts, **13:7**  
Two party credit shelter trusts, **5:7**

## **TAX RELIEF, UNEMPLOYMENT** **INSURANCE** **REAUTHORIZATION, AND** **JOB CREATION ACT OF 2010** **(TRA 2010)**

Planning issues, **31:8, 31:15, 31:18**

## **TERMINATION OF TRUST**

Selected planning issues, **31:26**

## **TERRORISM**

Charitable trusts, anti-terrorist  
guidelines, **31:5.50**

## **TRUST ADVISORS**

Alternative trust language, **30:1, 30:2**



## INDEX

### **TRUST ADVISORS—Cont'd**

Planning issues, liability of trust advisors, **31:29**

### **TRUST DECANTING**

Planning issues, **31:30**

### **TRUST LANGUAGE**

See index heading **ALTERNATIVE TRUST LANGUAGE**

### **TWO PARTY CREDIT SHELTER TRUSTS**

Generally, **5:1 to 5:7**

Definition, **5:2**

Example, **5:6**

Practice notes, **5:5**

Requirements, **5:4**

Tax implications, **5:7**

### **UNEMPLOYMENT INSURANCE**

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (TRA 2010), **31:8, 31:15, 31:18**

### **UNIFORM POWER OF ATTORNEY ACT**

Planning issues, **31:28**

### **UNIFORM TRUST CODE**

Duty to inform under, **31:20.50**

Support trusts, impact on, **31:20**

### **UNIFORM TRUST PROTECTOR ACT**

Selected planning issues, **31:29**

### **USE OF TRUSTS, WHEN TO USE**

Asset protection trust, **25:3**

Charitable lead trusts, **18:3**

Charitable remainder annuity trusts, **17:3**

Charitable remainder trusts, **15:3**

### **USE OF TRUSTS, WHEN TO USE —Cont'd**

Charitable remainder unitrust (real estate), **16:3**

Credit shelter trusts. See index heading **CREDIT SHELTER TRUSTS**

Cryogenic trusts, **3:3**

Education trusts, **11:3**

Elder trusts, **1A:3**

Grantor retained annuity trust, **21:3**

Grantor retained income trusts, **20:3**

Grantor retained unitrust, **22:3**

Incentive trusts, **23:3**

Irrevocable “cross-Crummey” trusts, **9:3**

Irrevocable “Crummey” life insurance trusts, **7:3**

Irrevocable Delaware asset protection trusts, **25A:3**

Irrevocable generation skipping trusts, **10:3**

Irrevocable interest only trusts, **14A:3**

Irrevocable perpetuity Crummey trust, **8:3**

Marital deduction trusts, **1:3**

Marital perpetuity trust, **2:3**

Offshore trusts, **24:3**

Qualified domestic trusts, **6:3**

Qualified personal residence trusts, **19:3**

Qualified Subchapter S trusts, **5A:3**

Rabbi trusts, **28:3**

Roth IRA trusts, **1B:3**

Secular trusts, **29:3**

Short term trust, **26:3**

Special needs trust, **14:3**

Supplemental needs trusts, **12:3**

Supplemental services trusts, **13:3**

Two party credit shelter trusts, **5:3**