

Using SLATs & SLANTs for Flexibility in Estate Planning

Design, implementation, and maintenance of irrevocable trust planning

Spousal Lifetime Access Trusts and Spousal Lifetime Access Non-Grantor Trusts are two popular irrevocable trust planning techniques. For many clients, they permit the efficient use of applicable exclusion amounts during their lifetime while preserving flexibility—something not always associated with irrevocable trust planning. Learn the foundational tax concepts supporting SLATs and SLANTs, compare and contrast their design features and functionality, and explore how to “live” with trust structures once established. The speakers also discuss a variety of irrevocable trust planning “odds and ends” related to the practical application of these techniques, and close by fielding questions.

Agenda

- **Review of Certain Tax Cuts and Jobs Act of 2017 Provisions and Applicable Exclusion Amounts**
- **Review of Grantor Trust Rules**
- **What Is a SLAT? What Is a SLANT? What Are the Typical Design Features of Each Trust?**
- **Using SLATs & SLANTs in Planning / “Living” with Your Trust**
 - Funding considerations: Asset types, gifts/sales, valuation discounts, reporting on 709s
 - Access to trust assets; Renting and “swapping”
- **Irrevocable Trust Planning “Odds and Ends”**
 - Traps for the unwary: Reciprocal trust doctrine; Step transactions
 - Informed consents
 - Forum shopping
- **“Ask the Experts” Q&A Session**

Faculty

Brett J. Barthelmeh, Esq., *Squillace & Associates, PC, Boston*, Chair

David S. Raymon, Esq., *Day Pitney LLP, Boston*

Nikolaus S. Schuttauf, Esq., *Day Pitney LLP, Boston*

Maureen M. Villadelgado, Esq., *Clarkin & Phillips, PC, Wellesley*

Dates & Location

Register at www.mcle.org

LIVE WEBCAST

Thursday, November 9, 2023

9:00 am–12:00 pm

Program # 2240067WBC

REBROADCAST

Friday, December 1, 2023

9:00 am–12:00 pm

Program # 2240067RB1

REBROADCAST

Monday, December 11, 2023

12:00 pm–3:00 pm

Program # 2240067RB2

ON DEMAND WEBCAST

View after Monday, December 11, 2023

Program # 2240067WBA

Tuition *(includes written materials)*

- \$245
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- Transcript & videorecording emailed 2 weeks post-program

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