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How to Structure an Incomplete Gift in Trust So That the Trust is NOT a Grantor Trust

Neal Gerber Eisenberg partner and Private Wealth Services Practice Group chair Lawrence I. Richman recently published an article entitled "How to Structure an Incomplete Gift in Trust So That the Trust is NOT a Grantor Trust" in the March-April 2006 edition of CCH's *Journal of Passthrough Entities*. Mr. Richman examines a recent private letter ruling, which details the circumstances and situations in which a Grantor may make a transfer in trust, have that transfer not be treated as a complete gift for tax purposes and have the transferee trust be treated as a separate taxpayer.

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