
From: jeffrey E. <jeevacation@gmail.com>
Sent: Thursday, April 21, 2016 10:03 PM
To: Melanie Spinella; Brad Wechsler
Subject: brad an article as per our conversation

There can be no "additional contri

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butions" to a GRAT. This requirement

poses no problem if a GRAT is created

and funded on the same day with a single asset. However, it may not always be possible to transfer assets quickly or at a specified time, especially where the client wishes to contribute multiple assets to a single GRAT. If the IRS determines that the grantor has made one or more addi

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tional contributions, the trust will be dis

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qualified as a GRAT and the grantor will be deemed to have made a current gift of the trust assets (disregarding the grantor's retained interest) to the remainder benefi

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ciaries.

To avoid this problem, be certain to cross each t and dot each i.

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=C2 please note

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