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Soggetti	Estate planning - United States Trusts and trustees - United States
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Note generali	Includes index.
Nota di contenuto	Introduction -- The real attraction of bypass trusts -- The building blocks for payments to beneficiaries -- Use of exemptions -- Increase of basis -- Dispositive configurations -- Allocation of death costs -- Special dispositive provisions : discountable interests -- Different interests and powers but equal values for different children: allocations, advancements, charges, control devices, mergers, mixing bowls, and options -- Special dispositive provisions for gifts during incapacity -- Severances of trusts into GST exempt, GST nonexempt, and other portions -- Special dispositive provisions miscellaneous -- Avoiding and attracting grantor-trust treatment -- Accomodation of code section 2032A assets -- Accomodation of S corporation stock -- Accomodation of qualified plans and IRA interests -- Inter vivos marital dispositions -- Integration of exempt and nonexempt dispositions -- Perpetuities and power-of-appointment issues : the Delaware tax trap, savings clauses, and special administration of appointed assets -- Trust management.