

FUNDING GRANTOR TRUSTS: THE USE OF CASH FLOW MODELING WITH CLIENTS

R. Marshall Jones and Burns M. Lowry
Jones Lowry
West Palm Beach, FL

The presentation addresses how to analyze various funding strategies in today's economy and the psychological issues the client often faces when making funding decisions. Eight case studies illustrate the funding results with exemption gifts, AFR loans, GRATs and split-dollar arrangements when life insurance is included as part of a diversified trust portfolio.

New York University
School of Continuing and Professional Studies

Summer Institute in Taxation

Wealth Planning for High Net-Worth Individuals and
Owners of Closely-Held Companies
July 24 - 26, 2013

**Complete Copies of the Presentation are
Available Upon Request**

**Please email Planning@JonesLowry.com to
request your copy**