

From: Brad Wechsler <[REDACTED]>

To: "jeevacation@gmail.com" <jeevacation@gmail.com> [REDACTED]

Subject: Re: brad an article as per our conversation

Date: Thu, 21 Apr 2016 22:24:14 +0000

[I have more detailed info...can we speak...](#)

From: jeffrey E. [mailto:jeevacation@gmail.com]

Sent: Thursday, April 21, 2016 06:03 PM

To: Melanie Spinella [REDACTED]; 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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please note

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