

CAN YOU TRUST A TRUST? THE INTERSECTION OF FAMILY LAW AND ESTATE PLANNING



ROBERT STANLEY
Jaffe And Clemens
Attorney at Law
310.550.7477
rstanley@jaffeclemens.com

LAURA A. ZWICKER
Greenberg Glusker, LLP
Attorney at Law
310.785.6819
lzwicker@ggfirm.com

THE DILEMMA

Charles Lourdley married Nellie Stonefeller in 2004 and they have homes in California, New York and Florida Charles and Nellie have two children: Lucy who is 7 and Edmond who is 5

Nellie was a beneficiary of the following trusts created prior to marriage:

- Delaware “Qualified Disposition” her parents required because Charles refused to sign a premarital agreement
- New York Irrevocable Trust created on her birth by her grandfather
- Florida Irrevocable Trust created 2 years prior to marriage by her parents



THE DILEMMA

Nellie and Charles created the following trusts during their marriage:

- California Joint Revocable Trust
- QPRTs for their \$22 Million Bel Air Home
- GRATs for Nellie's Tech start-up Clicktalk
- Nevada Irrevocable Trust for Lucy and Edmond (current gifts & QPRT and GRAT remainders)
- California Irrevocable Trust holding Insurance on Nellie's life



DELAWARE QUALIFIED DISPOSITION

WHAT IS IT?

- Irrevocable Trust with settlor as a permissible beneficiary (Del. Code Tit. 12, § §3570-76)
- California (Cal. Prob. Code §15304): Assets fully subject to the claims of all creditors

WHY CREATE ONE?

- Pre-Marital Agreement Substitute, especially in Equitable Distribution Jurisdictions
- Liability Protection For Future Liabilities (surgeon, developer)

TAX ATTRIBUTES:

- Grantor Trust for Income Tax Purposes

TAX REPORTING:

- Form 1041 With Grantor Trust Statement Required for:
 - Trusts With Situs Or Assets Outside Of US
 - QSSTs
 - Trusts Treated As Owned By Non-US Persons
- W-9 From Grantor With No Trust Reporting
- Trust Uses EIN And Issues 1099s



DELAWARE QUALIFIED DISPOSITION

REQUIREMENTS: Must meet ALL of the following

- Irrevocable with spendthrift provisions
- Validity, construction and administration governed by Delaware law
- At least 1 Delaware resident trustee
- Material participation by Delaware trustee (fiduciary income tax returns, custody, records)

EXPOSURE:

- Child support (Del. Code Tit. 12, §3573(1))
- Spousal support ONLY if married at or before funding (Del. Code Tit. 12, §§ 3570(9), 3573(1))
- Division of property incident to divorce ONLY if married at or before funding (Del. Code Tit. 12, §3573(1))



DELAWARE QUALIFIED DISPOSITION

INFORMATION RIGHTS

– Current Beneficiary:

- *McNeil v. McNeil*, 798 A.2d 503 (Del. 2002). The trustee must furnish essential facts upon request, such as the existence of the basic terms of the trust and that a person (adult) is a current beneficiary.
- 12 Delaware Code § 3303(a): The duty to inform may be expanded, restricted, eliminated or varied “for a period of time” by the trust instrument. No duty to provide information without request.

– Remainder Beneficiary:

- Delaware Code §3547: A presumptive remainder beneficiary or the person or persons authorized to represent the presumptive remainder beneficiary may represent and bind contingent successor remainder beneficiaries.



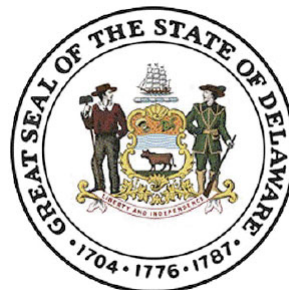
WHICH LAW GOVERNS?

- Law of Family Law Proceeding
 - Jurisdiction with greatest interest in litigation
 - *In re Larry Portnoy*, 201 BR 685 (Bk. S.D.N.Y. 1996). Applied New York law to Channel Islands trust
- Law Stated In Trust
 - Consequences of Situs of Administration
 - Trust subject to jurisdiction of court of situs of administration (less likely other courts)
 - Validity, construction and administration governed by laws of situs of administration
 - Conflicts of laws will apply law of situs of administration to determine enforceability of spendthrift provision
 - Determination of Situs of Administration
 - Intention of Settlor
 - » Impact of place of divorce?
 - » Impact of settlor's place of domicile?
 - » Impact of beneficiary's place of domicile?
 - Domicile of Trustee
 - Place in which Trust is Administered



WHICH LAW GOVERNS?

- Law stated in trust would offend strong public policy of forum jurisdiction
 - *In re Huber*, 493 BR 798 (Bk. DC Wash. 2013). Applied Washington law to Alaska trust
 - *Dahl v. Dahl*, 2015 UT 23 (2015). Utah Supreme Court applies Utah law, rather than stated governing law of Nevada, because of Utah's strong public policy in favor of equitable division of marital assets on divorce.
 - Does jurisdiction of family law proceeding have strong public policy against self-settled trusts?
- Does the family law court have jurisdiction over the trustee?
 - If corporate trustee is serving, does it or parent do business, solicit business or have a representative office in jurisdiction?



3RD PARTY IRREVOCABLE TRUSTS

WHAT IS IT?

- Irrevocable Trust with non-settlor beneficiary
- Likely has spendthrift provision
- Likely provides for discretionary distributions
 - Purely discretionary
 - Ascertainable Standard
- May have only one current beneficiary, may be pot trust
- Likely provides for multiple generations of beneficiaries

WHY CREATE ONE?

- Lifetime Tax Planning
- Multigenerational wealth transfer

TAX ATTRIBUTES:

- Grantor Trust (Settlor treated as income tax owner)
- Simple Trust (Mandatory income distributions, no principal distributions)
- Complex Trust (Discretionary distributions)

TAX REPORTING:

- Grantor Trust Reporting
- Non-Grantor Trust Reporting
 - 1041 with K-1 to Beneficiary

3RD PARTY IRREVOCABLE TRUSTS

EXPOSURE NEW YORK:

Discretionary Trust with spendthrift provision

- Creditors cannot reach undistributed principal (NYCPLR §5205(c)(1))
- Creditors can only reach 10% of distributed income (NYCPLR §5205(d)(1))
- Power to distribute subject to an ascertainable standard is not a general power of appointment if beneficiary is trustee (NYEPTL §§10.7.1, 10.7.2)
- HOWEVER (NYCPLR §5205(c)(4))
 - Claims under “qualified domestic relations order”
 - Claims for arrears for support, maintenance or alimony



3RD PARTY IRREVOCABLE TRUSTS

EXPOSURE FLORIDA:

Discretionary Trust with spendthrift provision

- Creditors cannot reach undistributed trust assets (Florida Statutes §736.0502)
- Creditors cannot compel a discretionary distribution, even if subject to an ascertainable standard) OR reach the interest the beneficiary might have as a result of the trustee's authority to make discretionary distributions (Florida Statutes §736.0504)
- HOWEVER (Florida Statutes §736.0503)
 - Claims for support or maintenance by beneficiary's child, spouse or former spouse
 - Must obtain an order attaching distributions to the beneficiary
 - Must only be as a last resort upon an initial showing that traditional methods of enforcing the claim are insufficient



3RD PARTY IRREVOCABLE TRUSTS

INFORMATION RIGHTS

Current Beneficiary:

- New York Surrogates Court Procedures Act §§2309(4), 2102(1) require:
 - Annual accounting to each income beneficiary
 - Annual accounting if requested by persons "interested" in income and principal
 - Beneficiary may compel trustee to "supply information concerning the assets or affairs of an estate relevant to the interest of the petitioner"
- Florida Statutes §736.0813 requires that the trustee provide the following:
 - A copy of the entire trust instrument, upon request of any beneficiary,
 - Furnish a statement reporting the trust property, market values and trustee's compensation to the distributees, permissible income and principal distributees, as well as any other beneficiary who requests it, at least annually,
 - Provide notice to the qualified beneficiaries in advance of any change in trustee's compensation and
 - Respond to a beneficiary's request for information related to the administration of the trust.

3RD PARTY IRREVOCABLE TRUSTS

INFORMATION RIGHTS

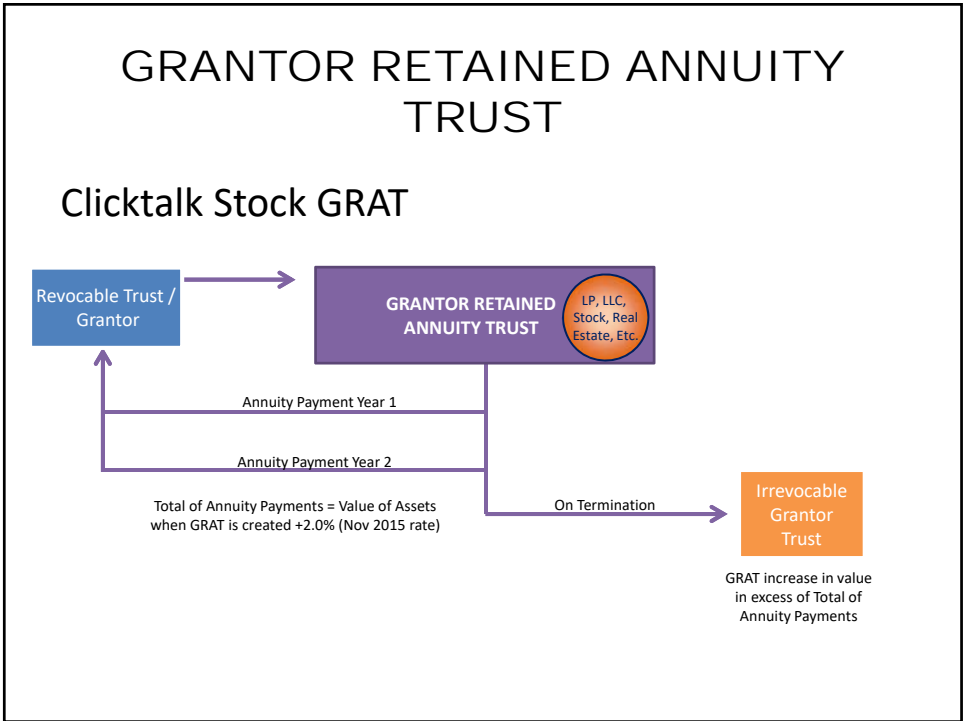
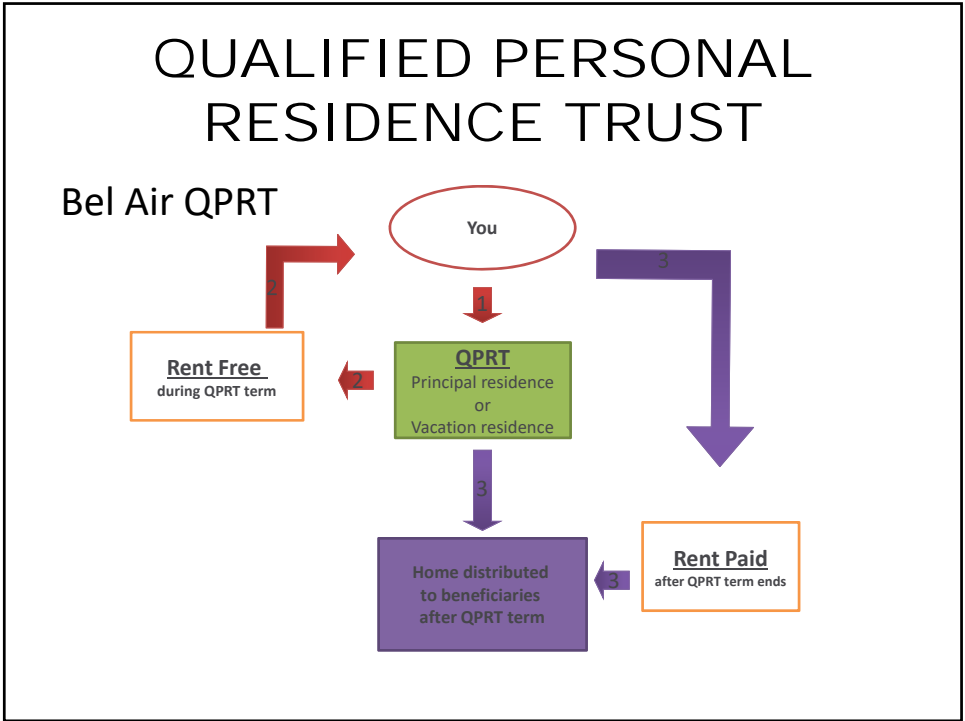
Remainder Beneficiary:

- New York Surrogates Court Procedures Act §§2102(1), 103(39):
 - Persons “interested” in income and principal not limited to current or remainder beneficiaries. Information required depends on degree of interest
- Florida Statutes §736.0813
 - While a trustee has no duty to keep any beneficiary other than a “qualified beneficiary” currently informed, the trustee is required to respond to the request of any beneficiary.
 - Definition of a qualified beneficiary (Florida Statutes §736.0103) is quite expansive:
 - An individual who would be a distributee or permissible distributee of trust income or principal if the interests of the current distributees terminated on that date without causing the trust to terminate; or
 - An individual who would be a distributee or permissible distributee of trust income or principal if the trust terminated on that date.

JOINT REVOCABLE TRUSTS

- Community property in California
- California Family Code §761 and California Probate Code §104 require that:
 - The trust must remain revocable during the marriage; however, the power of revocation may be exercisable by either spouse unilaterally or by both spouses jointly
 - The power to amend the trust as to community property may only be exercised by both spouses acting jointly





RETAINED INTEREST TRUSTS QPRTS AND GRATs

WHAT IS IT?

- Irrevocable Trust with settlor as beneficiary
- California (Cal. Prob. Code §15304): Assets fully subject to the claims of all creditors



WHY CREATE ONE?

- Estate Tax Planning
- Perhaps Liability Protection

TAX ATTRIBUTES:

- Grantor Trust for Income Tax Purposes

TAX REPORTING:

- Form 1041 With Grantor Trust Statement
- W-9 From Grantor With No Trust Reporting
- Trust Uses EIN And Issues 1099s

RETAINED INTEREST TRUSTS QPRTS AND GRATs

Potential Exposure

- Validity of Transmutation (Cal. Fam. Code §852)
 - Writing
 - Express declaration of transmutation
 - Joined in by spouse adversely affected
 - Recorded to be enforceable as to third parties in relation to real property
 - Separate representation not required (unlike premarital agreement (Cal. Fam. Code §1615)), but has been persuasive in published decisions (*In re Marriage of Burkle*, 139 Cal. App. 4th 712, 739 (2006), *In re Marriage of Pitto and Behrendt*, 2012 WL 2529300 at *9 (Cal. Ct. App. June 29, 2012)).
- Trusteeship
 - QPRT, GRAT, CRT
 - Each spouse as sole trustee of trust as to which he or she is settlor
 - Both spouses co-trustees of all trusts
 - Termination of trusteeship on dissolution
 - Post-QPRT/GRAT Trust
 - One spouse as trustee
 - Both spouses co-trustees of trust
 - Termination of trusteeship on dissolution
 - Addition of independent trustee on dissolution
- Right of Tenancy Post-QPRT
 - Both spouses have tenancy rights
 - Termination of one or both spouses tenancy rights on dissolution
- Right to Annuity Payments



RETAINED INTEREST TRUSTS QPRTS AND GRATS

Issues on Dissolution

– Termination

- Would non-judicial termination be available
 - California Probate Code §15404: Compel termination with consent of settlor(s) and all beneficiaries
 - By the terms of the trust instrument: Independent Trustee or Trust Protector
- Representation of Minor/Contingent or Charitable Beneficiaries
 - Virtual representation
 - California Probate Code §15804
 - Guardian ad litem

– Disposition of QPRT Residence

- Sale to third party
 - Conversion to GRAT (gain on sale)
 - Roll into two successor residences
- Acquisition by former spouse
 - Possible violation of Treasury Regulation §25-2702-5(c)(9)
 - Gain on sale unless incident to divorce
- Acquisition by non-grantor trust
 - Gain on sale unless incident to divorce



RETAINED INTEREST TRUSTS QPRTS AND GRATS

CURRENT BENEFICIARY INFORMATION RIGHTS

- California Probate Code §16060: The “trustee has a duty to keep the beneficiaries of the trust reasonably informed of the trust and its administration. “
- California Probate Code §16060.7: On the “request of a beneficiary, the trustee shall provide the terms of the trust to the beneficiary.”
- California Probate Code §16061: On “reasonable request of a beneficiary, the trustee shall report to the beneficiary by providing requested information to the beneficiary relating to the administration of the trust relevant to the beneficiary’s interest.”

NEVADA IRREVOCABLE TRUST FOR ISSUE

WHAT IS IT?

- Irrevocable Trust with non-settlor beneficiary
- Likely has spendthrift provision
- Likely provides for discretionary distributions
 - Purely discretionary
 - Ascertainable Standard
- May have only one current beneficiary, may be pot trust
- Likely provides for multiple generations of beneficiaries

WHY CREATE ONE?

- Lifetime Tax Planning
- Multigenerational wealth transfer

TAX ATTRIBUTES:

- Grantor Trust (Settlor treated as income tax owner)
- Simple Trust (Mandatory income distributions, no principal distributions)
- Complex Trust (Discretionary distributions)

TAX REPORTING:

- Grantor Trust Reporting
- Non-Grantor Trust Reporting
 - 1041 with K-1 to Beneficiary



NEVADA IRREVOCABLE TRUST FOR ISSUE

EXPOSURE

- Validity of Transmutation (Cal. Fam. Code §852) if Funded with Community
 - Writing
 - Express declaration of transmutation
 - Joined in by spouse adversely affected
 - Recorded to be enforceable as to third parties in relation to real property
 - Separate representation not required (unlike premarital agreement (Cal. Fam. Code §1615)), but has been persuasive in published decisions (*In re Marriage of Burkle*, 139 Cal. App. 4th 712, 739 (2006), *In re Marriage of Pitto and Behrendt*, 2012 WL 2529300 at *9 (Cal. Ct. App. June 29, 2012)).
- Gift Splitting if Funded with Separate
- Trusteeship
 - Is Charles a Trustee
 - Is trusteeship affected by separation/dissolution



NEVADA IRREVOCABLE TRUST FOR ISSUE

INFORMATION RIGHTS

- Current Beneficiaries
 - Nevada Revised Statutes §165.135: “At a minimum, the trustee shall furnish an account to each beneficiary in accordance with the terms and conditions stated in the trust instrument.”
 - Nevada Revised Statutes §165.135 allows for the preparation of an informal report prepared by an accountant in place of a formal accounting.
- Remainder Beneficiaries
 - Nevada Revised Statutes §165.137: Unless the trust instrument provides otherwise, the trustee is required to account to each current beneficiary and to each remainder beneficiary upon request but is not required to provide an account to a remote beneficiary
 - Nevada Revised Statutes §165.132: A remainder beneficiary is a person who will become a current beneficiary upon the death of an existing current beneficiary or upon the occurrence of some other event that may occur during the beneficiary’s lifetime, regardless of whether the beneficiary’s share is subject to elimination under a power of appointment other than a broad power of appointment
 - Nevada Revised Statutes §165.134: A remote beneficiary is a person who may become a current beneficiary upon the death of two or more persons or upon the occurrence of some other event that cannot possibly occur during the beneficiary’s lifetime

CALIFORNIA IRREVOCABLE INSURANCE TRUST

WHAT IS IT?

- Irrevocable Trust with non-settlor beneficiary
- Likely has spendthrift provision
- Likely provides for discretionary distributions
 - Purely discretionary
 - Ascertainable Standard
- May have only one current beneficiary, may be pot trust, spouse may be a current beneficiary
- Likely provides for multiple generations of beneficiaries

WHY CREATE ONE?

- Liquidity for estate tax or additional source of liquidity for non-earning spouse
- Lifetime Tax Planning
- Multigenerational wealth transfer

TAX ATTRIBUTES:

- Grantor Trust (Settlor treated as income tax owner)
- Simple Trust (Mandatory income distributions, no principal distributions)
- Complex Trust (Discretionary distributions)

TAX REPORTING:

- Grantor Trust Reporting
- Non-Grantor Trust Reporting
 - 1041 with K-1 to Beneficiary



CALIFORNIA IRREVOCABLE INSURANCE TRUST

EXPOSURE

- Validity of Transmutation (Cal. Fam. Code §852) if Funded with Community
 - Writing
 - Express declaration of transmutation
 - Joined in by spouse adversely affected
 - Recorded to be enforceable as to third parties in relation to real property
 - Separate representation not required (unlike premarital agreement (Cal. Fam. Code §1615)), but has been persuasive in published decisions (*In re Marriage of Burkle*, 139 Cal. App. 4th 712, 739 (2006), *In re Marriage of Pitto and Behrendt*, 2012 WL 2529300 at *9 (Cal. Ct. App. June 29, 2012)).
- Spouse's Beneficial Interest
 - Spouse has an interest not subject to automatic divestment (Cal. Prob. Code §§ 5600 et seq. not applicable)
 - Spouse has an interest subject to divestment on separation/filing/dissolution
 - Spouse has an interest subject to divestment by independent trustee
 - Spouse has an interest subject to divestment by a power of appointment/decanting
- Gift Splitting if Funded with Separate
- Trusteeship
 - Is Charles a Trustee
 - Is trusteeship affected by separation/dissolution

CALIFORNIA IRREVOCABLE INSURANCE TRUST

ISSUES ON DISSOLUTION

- Insurance policies not marital property
- Termination of Trust
 - Would non-judicial termination be available
 - California Probate Code §15404: Compel termination with consent of settlor(s) and all beneficiaries
 - By the terms of the trust instrument: Independent Trustee or Trust Protector
 - Representation of Minor/Contingent or Charitable Beneficiaries
 - Virtual representation
 - California Probate Code §15804
 - Guardian ad litem
- How were premiums paid?
 - Transmutation
 - Family Code Section 1100
- Reacquisition of Policy From Trust
 - Who makes determination to sell and terms of sale?
 - Are terms of sale affected if insured is no longer insurable?
- What Are Tax Consequences of Sale?
 - IRC §1011, 1012 (does purchase price exceed basis)
 - Transfer for value rule (IRC §101(a)(2))

CALIFORNIA IRREVOCABLE INSURANCE TRUST

INFORMATION RIGHTS

– Current Beneficiaries

- California Probate Code §16060: The “trustee has a duty to keep the beneficiaries of the trust reasonably informed of the trust and its administration. “
- California Probate Code §16060.7: On the “request of a beneficiary, the trustee shall provide the terms of the trust to the beneficiary.”
- California Probate Code §16061: On “reasonable request of a beneficiary, the trustee shall report to the beneficiary by providing requested information to the beneficiary relating to the administration of the trust relevant to the beneficiary’s interest.”

CALIFORNIA IRREVOCABLE INSURANCE TRUST

INFORMATION RIGHTS

– Remainder Beneficiaries California Probate Code §15804:

- Where an interest has been limited on any future contingency to persons who will compose a certain class upon the happening of a certain event without further limitation, notice shall be given to the persons in being who would constitute the class if the event had happened immediately before the notice
- Where an interest has been limited to a living person and the same interest, or a share therein, has been further limited upon the happening of a future event to the surviving spouse or to persons who are or may be the distributees, heirs, issue, or other kindred of the living person, notice shall be given to the living person
- Where an interest has been limited upon the happening of any future event to a person, or a class of persons, or both, and the interest, or a share of the interest, has been further limited upon the happening of an additional future event to another person, or a class of persons, or both, notice shall be given to the person or persons in being who would take the interest upon the happening of the first of these events.

CALIFORNIA IRREVOCABLE INSURANCE TRUST

Information Rights/Notice Requirements Upon Death Of Settlor Or Change Of Trustee

- California Probate Code §§16061.5, 16061.7:
When a revocable trust becomes irrevocable on the death of the Settlor and upon a change of trustee of an irrevocable trust, the trustee is required to provide a notice to each beneficiary of the trust (and the heirs of the settlor on the settlor's death) and provide a copy of the entire trust on request.

TRANSMUTATION

Estate Planning Transmutations

- To create equal separate property interests out of community property for:
 - Funding gifts to trusts holding insurance on the life of one spouse
 - Funding QPRTs
 - Funding GRATs
- To create community property out of separate property for:
 - Basis step up
 - Security for non-propertied spouse

California Statutory Requirements (Cal. Fam. Code §852):

- Writing
- Express declaration of transmutation
- Joined in by spouse adversely affected
- Recorded to be enforceable as to third parties in relation to real property



TRANSMUTATION

Judicial Interpretation

- Court must consider every transaction for unfair advantage before characterizing as separate or community (Cal. Fam. Code §721(b))
 - Clear language of recorded deed or transmutation agreement will not be respected where court finds unfair advantage
 - Unambiguous language of transmutation by quitclaim deed and California Evidence Code §662 presumption of the validity of title is overcome where husband fails to establish that the advantage he obtained was not unfair and obtained by undue influence. *In re Marriage of Haines*, 33 Cal. App. 4th 277(1995).
 - Unambiguous community property agreement set aside because wife failed to rebut presumption of undue influence where husband testified “he did not entirely appreciate the effect” and the parties were jointly represented by an attorney who was not a family law specialist. *In re Marriage of Lico*, unpublished, No. A130765, 2012 WL 1560450 (2012).
 - However, the courts in two published transmutation decisions, *In re Marriage of Lund* and *In re Marriage of Holtemann* both found that the clear language of transmutation agreements stood and that the agreements were not “conditional” transmutation agreements only effective if the one of the parties died during marriage. *In re Marriage of Lund*, 174 Cal. App. 4th 40 (2009); *In re Marriage of Holtemann*, 166 Cal. App. 4th (2008). The agreement was upheld even though:
 - Parties were represented by a single attorney
 - There were no supporting transfer documents retitling separate to community

DANGER OF GIFTS OF COMMUNITY PROPERTY ASSETS

- California Family Code §1100(b): A spouse may not make a gift of community personal property, or dispose of community personal property for less than fair and reasonable value, without the written consent of the other spouse.
- Can consent be imputed from gift tax returns?
- Can consent be imputed from signed transfer documents?
- Is there a right of recovery against the donee?



DIVISION OF TRUST ASSETS ON DISSOLUTION

- California
 - Only community property is subject to division (Cal. Fam. Code §2550; *Fox v. Fox*, 117 P.2nd 325 (CA 1941).
 - However, the increase in value of separate property due to owning spouse's uncompensated/undercompensated efforts during marriage, becomes community. *Pereira v. Pereira*, 156 Cal. 1 (1909), and *Van Camp v. Van Camp*, 53 Cal.App. 17 (1921).
- New York
 - Definition of separate property and marital property similar to California. (N.Y. Dom. Rel. Law §§236(B)(1)(c), 236(B)(1)(d)(1)).
 - Only marital property is to be equitably distributed between the spouses on divorce. (N.Y. Dom. Rel. Law §§236(B)(5)(c)).
- Florida
 - Only marital property is to be equitably distributed between the spouses on divorce. (Fla. Stat. §61.075(1)).
 - Included in non-marital assets are (Fla. Stat. §61.075(6)(b)):
 - Assets acquired prior to the marriage and in exchange for such assets;
 - Assets acquired separately by gift, bequest, devise, or descent and in exchange for such assets;
 - All income derived from nonmarital assets during the marriage **unless the income was treated, used, or relied upon by the parties as a marital assets**



DIVISION OF TRUST ASSETS ON DISSOLUTION

- Does Interest In Trust Rise To Level Of An Interest In “Property”?
- Does The Beneficiary Spouse Have A Current Beneficial Interest?
 - Is A Future Interest Subject To Divestment By Power Of Appointment? See *S.L. v. R.L.*, 774 N.E. 2nd 1179 (Mass. App. Ct. 2002); *In re Marriage of Balanson*, 125 P. 3rd 28 (Colo. 2001).
 - Is A Future Interest Subject To Divestment By Failure To Survive? *Loeb v. Loeb*, 301 N.E. 2nd 349 (Ind. 1973); *Lauricella v. Lauricella*, 565 N.E. 2nd 439 (Mass. 1991).
 - Does The Spouse Hold A General Power Of Appointment? California Probate Code §682, 683; *Chilcott v. Chilcott*, 607 A.2nd 883 (Vt. 1992).
 - Does The Spouse Hold A Limited Power Of Appointment? See *Cooley v. Cooley*, 628 A.2nd 608 (Conn. At. App. 1993).
 - Is The Spouse One Of A Pool Of Current Beneficiaries? *In re Marriage of Jones*, 812 P. 2nd 1152 (Colo. 1991).
 - Are There Successive Interests In The Trust? *Loeb v. Loeb*, 301 N.E. 2nd 349 (Ind. 1973); *Lauricella v. Lauricella*, 565 N.E. 2nd 439 (Mass. 1991).

DIVISION OF TRUST ASSETS ON DISSOLUTION

Does Interest In Trust Rise To Level Of An Interest In “Property”?

- Who Is Trustee Of The Trust?
 - Beneficiary *Moore v. Moore*, 189 S.W. 3rd 627 (Mo. Ct. App. 2006).
 - Third Party *Caruso v. Caruso*, 71 Mass. App. Ct. 1105 (2008).
- Are Distributions In The Sole Discretion Of The Trustee?
- Are Distributions In The Discretion Of The Trustee Subject To An Ascertainable Standard? *Tannen v. Tannen*, 416 N.J. Super. 248 (App. Div. 2010), aff'd, 208 NJ 409 (2011). UTC §504(c) allows a spouse or child to compel distributions when there has been an abuse of discretion.
- Are There Mandatory Distributions? *Solomon v. Solomon*, 611 A. 2nd 686 (Pa. 1992).
- Does The Trust Contain Provisions Suspending Distributions Or Divesting The Spouse’s Interest Under Certain Circumstances?
- What Is The Past Pattern Of Distributions From The Trust?
- Is There A Spendthrift Provision?

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