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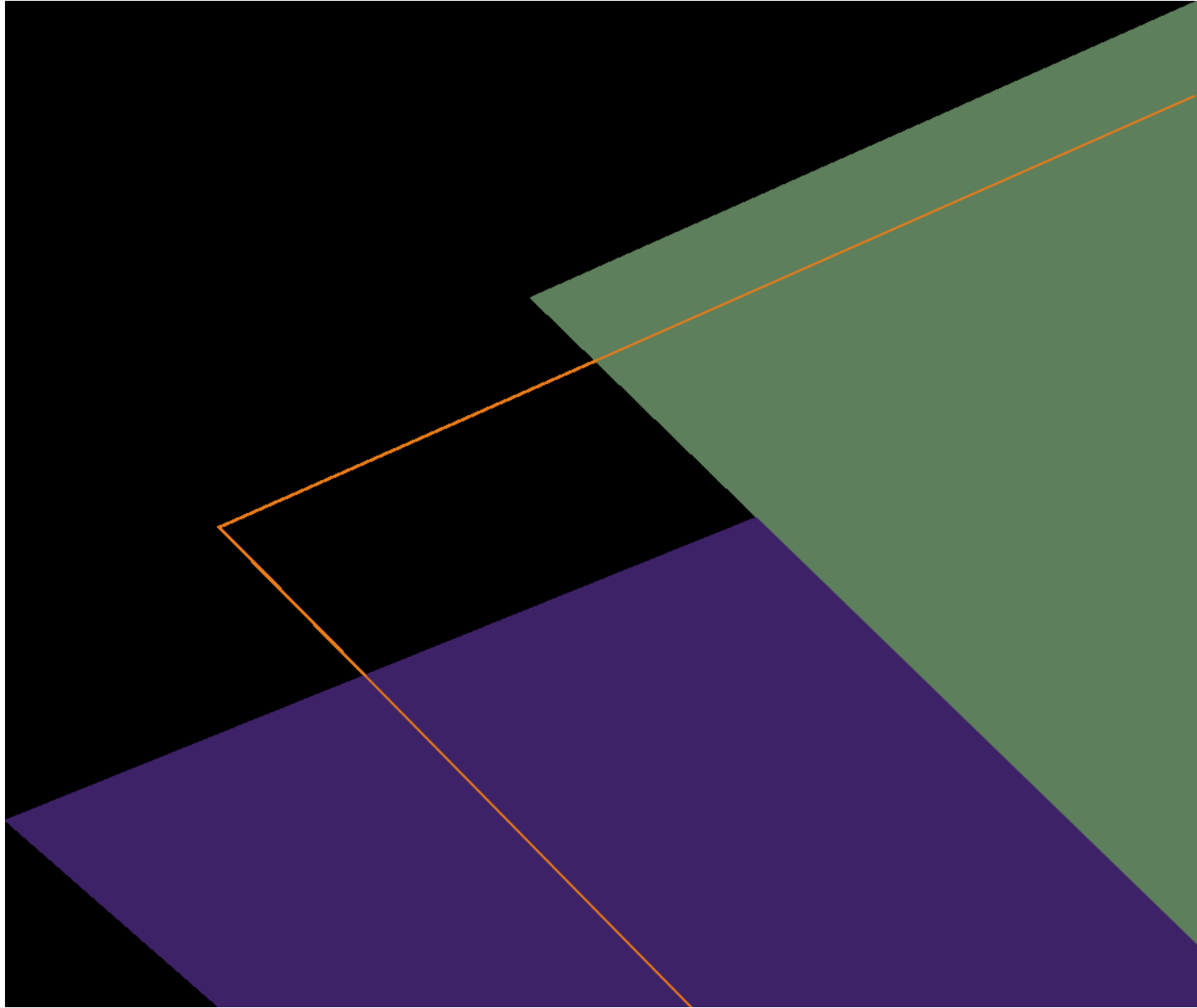
Selected Post-Death Estate Planning

How to Do This When You Are Dead

Elie Istrin
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AVD Date Planning

CASE STUDY

- Discounts
- Sales three months after death
- Changes in market conditions

Discounting of Value

- Survivor's and Marital Trust – Bonner
- Underfunded Marital or Charitable – Dieringer; Ahmanson
- Discounts at First Death

2519

Alienation of Income Interest Triggering Gift Tax

- Inadvertent trigger
- Drafting to avoid triggers

Deferring the Estate Tax

- 6161
- 6166
- T-CLAT
- Graegin Loans

Double Step-Up in Basis

- QTIPP-able bypass portability

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Elie Istrin is an associate in the tax and wealth planning department in Willkie's Los Angeles office.

Elie graduated from UCLA Law School in 2015 with a specialization in tax law. Elie began his career at PwC in their high net worth tax compliance department.

Since leaving PwC in 2018 Elie has been working with high net worth individuals and families to facilitate their estate planning goals in the most tax efficient manner.

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Jonathan Lurie is senior counsel in the Private Wealth Group, where he focuses on U.S. and international tax and estate planning and trust administration. Jonathan is a problem solver who uses his significant experience to develop personalized wealth management and preservation strategies to achieve the individual objectives and aspirations of the clients he serves.

Chambers High Net Worth 2023 ranks Jonathan as a top advisor for Private Wealth Law in California, where he is commended for being "an excellent attorney with extraordinary experience" and "extremely knowledgeable." *Chambers* also notes, "He's always helpful and a pleasure to work with."

A native South African, Jonathan has practiced law in South Africa and the United States. He attended university and law school in Johannesburg, South Africa, and is admitted to practice law in the Republic of South Africa and Kingdom of Lesotho, in addition to California.