

MID-ATLANTIC FELLOWS INSTITUTE

(NEW YORK CITY, SEPTEMBER 12 & 13, 2019)

Technical materials for the following sessions:

- Paul S. Lee, "Lifetime Asset Transfers: An Overview"
- Paul S. Lee, "QPRTs, GRATs, and the Fundamentals of Sales to Grantor Trusts"

Materials consist of the following (which have been reproduced with the consent of the authors):

- Section 7.2 (Taxation of Completed Gifts) from the Casner and Pennell treatise "Estate Planning"
- Chapter II (Gift Tax) from the Yamamoto and Donaldson law school textbook "Federal Wealth Transfer Taxes"
- Sophisticated (and Less Sophisticated!) Planning Techniques outline by Blanche Lark Christerson for PLI-50th Annual Estate Planning Institute (2019).