

Benson & Case, LLP

TRUST PROTECTIONS SPECTRUM™

NO PROTECTION

“DEMAND”

“ASK”

MAXIMUM PROTECTION

W.P.

MAKE AVAILABLE

PROTECTIVE

GENERATION SKIPPING TRUST

1

2

3

4

5

6

OUTRIGHT DISTRIBUTION
free of trust

100%

STAGES

HYBRID

H, E, M*
GPA**

H, E, M*

POTENTIAL ADDITIONAL PROTECTIONS:

- 1) Divorce
- 2) Catastrophic Creditors
- 3) Catastrophic Illness

*IRS APPROVED ASCERTAINABLE STANDARDS OF DISTRIBUTION FOR BENEFICIARIES” NEEDS = “H,E,M” (HEALTH, EDUCATION, MAINTENANCE)

** GPA
HOLDER HAS COMPLETE DISTRIBUTION CONTROL ON DEATH AND VALUE IS INCLUDED IN THE HOLDER’S ESTATE FOR FEDERAL TAX PURPOSES

**To Grandkids
w/o
F.E.T.**

- 1. Bloodline**
- 2. F.E.T. Planning**
- 3. State Inheritance Tax Planning**

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