



important new guidance on charitable remainder annuity trusts

MSK Client Alert

September 8, 2016

The Internal Revenue Service has issued important new guidance that can allow a charitable remainder annuity trust (CRAT) to qualify under Internal Revenue Code section 664 in a low-interest environment.

This alert describes the background of CRATs v. CRUTs, in addition to the explanation of how this new guidance may affect beneficiaries. To understand more about the new guidance, please click the link below.

[View Full Alert](#)

attorneys

David Wheeler Newman

practice areas

tax and trusts & estates
trusts & estates