



the magic hour for grats

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There are not many things to be thankful for during the time of COVID-19, but Grantor Retained Annuity Trusts (or "GRATs") are one of them. GRATs are a tax planning vehicle that allows the donor to transfer income-producing assets into a trust and out of his or her estate (thereby reducing or eliminating the imposition of estate tax upon death), while retaining the right to receive each year from the GRAT a fixed percentage of the initial value of the assets transferred to the GRAT.

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