

Tax Reimbursement Clauses: The Good, The Bad and the Ugly

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**A KEY ESTATE
PLANNING GUIDE**

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Tax Reimbursement Clauses

- 1. Tax Reimbursement Clauses.**
 - a. What they are and what the benefit is of having them.**
 - b. Risks and issues of tax reimbursement clauses – how they can undermine the plan. Rev. Rul. 2004-64.**
 - c. The pros and cons (some practitioners don't use them ever) of including tax reimbursement clauses.**
 - d. Related topic of turning off grantor trust status.**

Additional information

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