FBT Gibbons Partner Kristin Yokomoto Quoted by Financial Planning on Non-Grantor Trusts and Tax Planning

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Financial Planning quotes FBT Gibbons Partner Kristin Yokomoto in an article examining how non-grantor trusts can be used to support charitable giving and other income tax planning strategies for high-net-worth clients.

Yokomoto discusses growing interest in changing certain grantor trusts to non-grantor status to take advantage of qualified small business stock (QSBS) planning opportunities. She notes that clients have asked about turning off certain grantor trust powers to pursue QSBS stacking, but cautions that the strategy requires close review.

"This action requires careful analysis, and timing can matter," Yokomoto says.

She also explains that some recent tax law changes may have less impact on the ultra-high-net-worth clients she advises, including the increased state and local tax deduction cap and the permanent increase in the federal estate and gift tax exemption.

The article goes on to explore how non-grantor trusts can be used in charitable planning, estate planning, and real estate ownership, as well as the tradeoffs clients should consider when evaluating these structures.

Read the full article in *Financial Planning*.

FBT Gibbons