

Selected Cases, Rulings and Commentary

Attached to this Tab is a selection of cases, revenue rulings¹, private letter rulings and commentary about the Federal gift and estate tax consequences of an individual creating an irrevocable trust form which the trustee may, but is not required to, make distributions to that individual.

¹ Under IRC § 6110(j)(3), a private letter ruling may not be cited or used as precedent. However, experience indicates that a private letter ruling usually reflects the position of the Internal Revenue Service at the time it was issued.