

PUBLICATIONS

The SLAT Trap

Trusts & Estates

December 2021

Spousal lifetime access trusts (SLATs) are an increasingly common estate-planning tool and can serve a variety of important objectives for married clients. However, a grantor may not anticipate, much less welcome, the income tax consequences of a SLAT in the event of divorce. It's important for estate-planning attorneys to take these issues into account in drafting SLATs or, if that's not possible, for matrimonial attorneys to address them in divorce negotiations. In this article partner Catherine Grevers Schmidt and special counsel Annie Mehlman discuss the tax implications of spousal lifetime access trusts and their use as an estate-planning tool.

Related People



**Catherine Grevers
Schmidt**

Partner
New York



**Annie
Mehlman**

Partner
New York

Practices

INDIVIDUAL CLIENT SERVICES

Attachments

[!\[\]\(c50c8b7b2cc2cf9ff925edec0ee94c0d_img.jpg\) Download Article](#)