



WHAT GIVES A TRUST GRANTOR TRUST STATUS?

There are many administrative “defects” that can be used to intentionally trigger grantor trust status, but among the most popular are the ability for the grantor to “swap” assets with the trust, the ability of the trust to make premium payments for a life insurance policy on the life of a grantor, and the appointment of a Trust Protector who has the right to add beneficiaries to the trust.