

Decanting from Irrevocable Trusts

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Beth Tractenberg, a partner in the firm's Private Wealth Practice, authored an article that appeared in *Trusts & Estates* on July 27, 2011, titled, "Decanting from Irrevocable Trusts." The article describes how, as Ms. Tractenberg notes, "New York was the first state to allow the effective 'rewriting' of an irrevocable trust by permitting trust assets to be 'appointed' or 'decanted' to another trust when it enacted EPTL Section 10-6.6 in 1992. The New York legislature has now modernized and expanded New York's statute to allow decanting under a broader range of circumstances." Thus far, the bill has passed the New York State Assembly and Senate, and Governor Andrew Cuomo is expected to sign it into law shortly.

[Click here](#) to read the complete article.

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