



## Partner Beth Tractenberg Quoted in Reuters Money on QPRTs

July 10, 2011

Beth Tractenberg, a partner in the firm's Trusts and Estates Practice, was quoted in an article in Reuters Money on Qualified Personal Residence Trusts, which allow a person or couple to gift up to two homes (in most cases, to children), yet still live there. In a QPRT, the grantor transfers up to two residences into an irrevocable trust and retains the right to use the home for a pre-determined period, or trust term. Terms can vary widely, and the idea is to make sure grantors outlive the term. "The longer you live in the residence, and retain the right to use the property, the less that it's worth," Ms. Tractenberg explains. "It's like saying, 'I'll give you a dollar today, or I'll give you a dollar 35 years from now.'" ("Tax, market conditions ideal for gifting a home," July 10, 2011)

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