TABLE OF CONTENTS

About the Author
Overview
Trustee Headaches in General
Changing Trust Laws
The Trustee and State Trust Laws
What You Should Know About Trusts
Trustee Liability Issues
The TAI Task Force
Conflicts of Interest
What’s the Big Deal about Trusts and Trust Administration?
Why Trusts Are Difficult to Administer
Multiple Trustees
Rights of Trustees to Compensation
Right of Trustee to Reimbursement of Expenses
Remedies for Breach of Trust
Statute of Limitations
Estate Tax Issues
Fiduciary Income Tax Returns
Unitrust
Estate Planning and Professional Liability
Life Insurance and Estate Tax Issues
Irrevocable Life Insurance Trusts and Estate Planning
Living Trust Scams
IRAs Payable to Non-QTIP IRA Trusts
Disclosure Issues and IRA Trusts
Application of the Uniform Principal and Income Act Rules in New York State
Some Examples of the Trust Accounting Rules in New York State
Appendix A: Uniform Trust Code
Appendix B: Uniform Principal and Income Act
Appendix C: A Unitrust Court Case in New York State
Index