Preface

Chapter 1
A Closer Look at U.S. Asset Protection Trusts
Elizabeth M. Schurig and Amy P. Jetel

Chapter 2
Anatomy of a Fraudulent Transfer
Jay D. Adkisson and Christopher Riser

Chapter 3
Protecting a Child’s Inheritance
Mark Merric

Chapter 4
Selected Drafting Issues with Asset Protection Trusts
Daniel S. Rubin

Chapter 5
Special Drafting Considerations for Asset Protection Trusts:
The Offspring of Offshore Trusts
Melissa Langa

Chapter 6
The Trust Protector: Friend or Fiduciary?
Alexander A. Bove, Jr.

Chapter 7
Use of Offshore Limited Partnerships and Limited Liability Companies in Asset Protection Planning
Mario A. Mata
Chapter 8
Singular Problems with Single-Member LLCs  265
Christopher M. Riser

Chapter 9
The Purpose of Purpose Trusts  277
Alexander A. Bove, Jr.

Chapter 10
Life and Death Tax Issues with Asset Protection Trusts  295
Jeffrey T. Getty

Chapter 11
Asset Protection Strategies as Applied to Federal Tax Liabilities  315
Howard S. Fisher and William K. Norman

Chapter 12
Use of Civil Law Foundations for Asset Protection  355
Howard S. Fisher, Dennis A. Kleinfeld, and Samuel M. Lohman

Chapter 13
Administration of an Offshore Asset Protection Trust—Selected Aspects from the Trustee’s Viewpoint  383
John G. McFadzien

Chapter 14
Funding the Foreign Asset Protection Trust—Onshore v. Offshore  401
Gideon Rothschild

Chapter 15
Asset Protection Offered by Swiss Annuities  409
Alexander A. Bove, Jr.

Chapter 16
When Worlds Collide: The Dubious Value of U.S. Judgments in Offshore Jurisdictions  425
Hans Christian Beyer
Chapter 17
Attorney Liability for Assisting in Asset Protection  453
Robert D. Gillen

Chapter 18
Money Laundering, RICO, Aiding and Abetting, and Related
Due Diligence Concerns for U.S. Asset Protection Planners  (Or
Why What You Don’t Know Can Really Hurt You)  487
John E. Sullivan III

Chapter 19
Attorney Ethical Liability in the Application of the Terms
“Fraud” versus “Fraudulent Transfers” Under the Uniform
Fraudulent Transfer Act  541
Denis A. Kleinfeld

About the Editor  577
About the Contributors  579
Table of Cases  587
Index  607