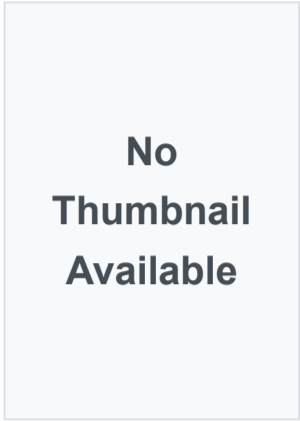


## Grantor Retained Trusts (Grits, Grats and Gruts)



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**Organizational Units**

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**Journal Issue**

[Agricultural Law Digest: Volume 4, Issue 6](#)

**Department**

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**Abstract**

The enactment of the latest statutory framework limiting estate freezes and publication of the final regulations have focused attention on the use of various planning techniques whereby property is placed in trust with a

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