

BEST GLOBAL ESTATE PLANNING

Non-Grantor, Irrevocable, Complex, Discretionary Simple, Trusts with a Spendthrift provision, to provide the utmost legal protection and tax advantages for all of our clients.

The structure of the Trust operates well within the guidelines of the Internal Revenue Code and federal, state, and local laws.

All of our Trusts were created and are written to be **“Non-Grantor, Irrevocable, Complex, Discretionary, Spendthrift Trusts”** and Copyrighted for our use. Paul Rosen et al., Attorney at Law, is the sole owner of Masters Copyrights, LLC that sells the Copyrights so that it is legal to offer the documents under his law license.

Non-Grantor, Irrevocable, Complex, Discretionary Simple, Trusts with a Spendthrift provision, *to provide the utmost legal protection and tax advantages for all of our clients.* These types of Trusts are also not subject to capital gains when assets and properties, *subject to capital gains taxes, are sold.*

With the ease of establishment, use, elimination of liability, and deferred taxes with no capital gains, the Trust has been *used for decades to eliminate the need for 1031 Exchanges.*

These Trusts are not subject to **“Capital Gains” tax and income declared to be Extraordinary Dividends are “not income Our Trusts” to the Trust.** This means property and Real Estate may be bought and sold *without the huge tax burden* realized in most sales. Also, rental or *lease income is not income to the Trust.*

Has our “Spendthrift Trust” ever been challenged by the government and was it successful?

Trust Law is not subject to any Federal, State or Local court and no judge or court may issue a turnover order against a “Spendthrift Trust”. The “Spendthrift Trust” is sold by a licensed Attorney as a legal document and the “Spendthrift Trust” is created for the client by the Attorney unlike others who sell illegal documents or trusts who are not licensed lawyers. The IRS examined our “Spendthrift Trust” for compliance and a past District Director purchased one for himself. We have prosecuted vigorously those who have infringed on our Copyrighted Trust and prevailed in Federal court each time even when the defendants claimed invalid, *it was found valid. The Federal cases are sealed.*

Information on case law is irrefutable and not subject to debate

“The Supreme Court case *Eliot v. Freeman* 220 US 178” ruled that a “Spendthrift Trust Organization” *is not subject to legislative control*. The Supreme Court holds that the trust relationship comes under the realm of equity based on common law and is not subject to legislative restrictions, as are corporations and other organizations created by legislative authority.

The Department of the Treasury, IRS Handbook for Special Agents § 412, Tax

Avoidance Distinguished from Evasion states; “Avoidance of Taxes is not a criminal offence. Any attempt to reduce, avoid, minimize, or alleviate taxes by legitimate means is permissible”.

“Spendthrift Trusts” have proven to withstand court judgments, divorces, bankruptcies, and lawsuits. These trusts have been successful in preventing creditors from attaching trust assets.

26 USC §7201 –Avoidance Distinguished from Evasion

Avoidance of taxes is not a criminal offense. Any attempt to reduce, avoid, minimize, or alleviate taxes by legitimate means is permissible. The distinction between avoidance and evasion is fine, yet definite. One who avoids tax does not conceal or misrepresent. He/she shapes events to reduce or eliminate tax liability and, upon the happening of the events, makes a complete disclosure.

Total Privacy

One of the most fundamental *American rights is our “right to financial privacy”*. Although “Spendthrift Trust Organizations” are subject to certain Federal Tax Id requirements to conduct banking, the privacy of the “Spendthrift Trust Organization” is still kept intact. **An individual’s financial affairs are maintained in total privacy and paper trails to the individual are virtually eliminated.**

Unlike a corporation, a “Spendthrift Trust Organization” is not an *“artificial entity” nor does it owe its existence to the charter power of the State.*

In ***Weeks v. Sibley* DC 269£, 155, *Edwards V. Commissioner.* 41512£!, 532 10th Cir. (1969) and *Philips v. Blanchard* 37 Mass 510**, the courts ruled that a **“Spendthrift Trust Organization” is not illegal even if formed for the express purpose of reducing or deferring taxes** ***Edison California Stores, Inc. v McColgan.* 30 Cal 26472.183 P2d 16.** **ruled that persons may adopt any lawful means for the lessening of the burden of income taxes;**

The Internal Revenue Code is explicit and clear with regard to the Discretionary nature of a Trust, plainly stating that if a fiduciary has the sole and absolute authority to designate something as Extraordinary Dividends or Taxable Stock Dividends, and that designation is paid to the Corpus of the Trust and not subject to distribution, this is not income to the Trust according to Rule 643. Another advantage to this Trust is that any asset held in the Corpus of the Trust, when sold, is not subject to capital gains taxes.

The structure used to legally achieve this is an Irrevocable, Discretionary, Complex, Non-Grantor, ***“Spendthrift Trust Organization”***. This unique type of Trust was designed and copy written to ***control assets and to defer, reduce, or lessen taxes. It also eliminates liability and provides for beneficiaries without legally affecting the corpus of the Trust.*** The corpus of a “Spendthrift Trust” is not subject to turn over orders by any court or judge federal, state or local. A “Spendthrift Trust Organization” is ***“created” and given life, through a “Contract*** in the form of a manifestation of intention in the Terms and Conditions of the trust of a Spendthrift Trust Organization” which is often referred to as the “instrument”.

A contract in the form of a “Spendthrift Trust Organization”, does not owe its existence to any act of the legislature. ***The authority for its creation is the common law right of the parties to enter into a contract. According to American law, the government cannot regulate or impose a tax upon a right. Our “right to contract” according to the Constitution of the United States, Article. §10 is unimpaired.***

A “Spendthrift Trust Organization” is immune from tax liens, levies, and seizures, lawsuits, divorce claims and bankruptcy.

The “Spendthrift Trust Organization” is not liable for the debts of the trustees or the beneficiaries and the assets held by the trust cannot be seized to satisfy their debts. Further, the trustees and beneficiaries are not liable for the debts of the Trust Organization. **Hussey v. Arnold 182 U.S. 461, 21 S.Ct. 645**

Major advantage to operating a Spendthrift Trust Organization as a business?

The reason is because it is not a creature of the legislature, it is not subject to the myriad of strangling legislative controls, rules and regulations that are applicable to corporations and other legislative entities. The Supreme Court case **Eliot v. Freeman 220 US 178** ruled that a ***“Spendthrift Trust Organization” is not subject to legislative control.*** The Supreme Court holds that the trust relationship comes under the realm of ***equity based on common law*** and ***is not subject to legislative restrictions*** as are corporations and other organizations created by legislative authority.

“Our Proprietary Trust Organization strategies have been one of the best-kept secrets of wealthy, financially sophisticated Americans for years. Now they are available to everyone. Let’s discuss and you can decide if any of our strategies might be of interest to you.”

The best time for estate planning and asset protection is RIGHT NOW!

And... *before* you need it! A “**Spendthrift Trust Organization**” provides the surest and safest road to freedom, providing you tax advantages, asset protection, privacy and estate planning. By transferring assets into a properly structured “**Spendthrift Trust Organization**”, the *Trustee can maintain complete control of the trust assets without the inherent liabilities. Assets “held in trust” are generally not affected by bankruptcy, divorce, lawsuits, liens, levies or death. Now they are available to everyone.*

Fact: “The United States Constitution was established from ‘Trust Law’ and not the other way around.”