

# Spousal Lifetime Access Trusts (SLATs) Can Succeed

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**A KEY ESTATE  
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# What Is a SLAT and Why Is Everyone Using Them?

- Spousal lifetime access trusts or SLATs are trusts that spouses or others create for each other to both use exemption and preserve access.

# On What Basis Are Some Commentators Attacking SLATs?

- That the reciprocal trust doctrine will prevent success.
- Sham transaction or implied agreement with the trustee.
- The “too good to be true” syndrome.

# What Is the Reality?

- SLATs if intelligently structured and properly administered can succeed.
- The differences that can be used between each trust can be real and have significant economic substance: powers of appointment, 5/5 powers, different distribution standards, etc.
- Use institutional or professional trustees.
- Use DAPT jurisdictions and make them discretionary so if there is an issue you may avoid estate inclusion in any event.
- The parties should not be in the same economic position after the creation of the trusts as before.
- Properly and professionally administer the trust.

# Additional information

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