

Articles + Publications | September 23, 2024

Grantor Trusts — Disregarded or Not?

WRITTEN BY

[Joel M. Post](#) | [Thomas Gray](#)

Reprinted with permission from the September 23, 2024 issue of [Tax Notes Federal](#). ©2024 Tax Analysts. Further duplication without permission is prohibited. All rights reserved.

In this report, Thomas Gray and Joel Post explain why taxpayers who are contemplating using a grantor trust to hold investments should carefully consider the scope of a grantor trust's classification as a disregarded entity for federal income tax purposes, as well as the flexibility to transfer investments to a grantor trust.

[Click here to read the full article in *Tax Notes Federal*.](#)

RELATED INDUSTRIES + PRACTICES

- [Tax](#)