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12-701(20)(B)(x)). 27th, 2024.

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Drafting Income Tax-Sensitive Trusts Under The New Tax Laws(e.g., By Allocating Capital Gains To Trust Accounting Income In The Trust Document), It Might Also Be Possible To Distribute The Trust's Capital Gains To The Beneficiaries, In Order To Avoid The Higher Capital Gains Rates Typically Applicable To Trusts, As Well As The

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