

**INSTALLMENT SALE OF A PERSONAL
RESIDENCE TO AN INTENTIONALLY DEFECTIVE IRREVOCABLE TRUST
FOR THE BENEFIT OF THE OWNER'S CHILDREN:
ESTATE TAX PLANNING STRATEGY**

The Installment Sale by the Owner of an appreciating asset, such as a personal residence (“Home”), to the Owner’s children, in exchange for an Installment/Promissory Note (IRC §453), is a valuable estate tax planning strategy.

For more information, please contact:

The Oxford Law Firm
Info@oxfordlawfirm.com