

# THE ROSEN & ROSEN LAW FIRM

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### Legal Opinion

September 17, 2017

To Whom It Shall Concern:

The Trust you have purchased is a very unique legal document that intertwines Scott on Trust Law, the Restatement of Trusts and the Internal Revenue Code to create a Non-Grantor, Irrevocable, Complex, Discretionary, Spendthrift Trust which is Copyrighted. Liability is limited in that no litigation against the Trustee or Beneficiary is able to penetrate the corpus of the trust because of the Spendthrift provision.

Your personalized version of the Trust is structured to allow the Trust to take advantages of exclusions from the sale or exchange of capital asset gains under Title 26, Subtitle A, Chapter 1, Subchapter 1, Part 1, Subpart A, Section 643 of the IRC.

It further provides the exclusion of extraordinary dividends and taxable stock dividends from items of gross income because the structure allows the Trustee to allocate these dividends to the corpus of the Trust. The Trust is not subject to capital gains tax.

Since they are in compliance with the IRC and are legally acceptable legal documents they receive an Employee Identification Number and file a Form 1041 as a Complex Trust each year. They must meet the compliance codes and filing requirements. Relevant code sections are Title 26, Subtitle A, Chapter 1, Subchapter 1, Part 1, Sections 59, 67, 543, 553, 927 Subpart A Section 641; Section 643, Subparts A, B, C, and D, and including Section 651, Sections 672, 673, 674, 675, 677, and 678.

Your Trust, being a Spendthrift Irrevocable Trust is not subject to operation of law or turn over orders by any court. This limits the liability of Beneficiaries and Trustees of the Trust. It also makes the corpus of the Trust unreachable by creditors.

These Trusts are proven over time, established and Copyrighted to assure you of the very best quality in privacy, reduction of taxes and legal protection.

Sincerely,



Paul B. Rosen