



FLORIDA BACK-END SPOUSAL LIFETIME ACCESS TRUSTS

December 6, 2023

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In this video, Robert Lancaster, a Principal in Cummings & Lockwood's Private Clients Group, discusses the benefits and risk on the new legislation in Florida, which permits the creation of a Spousal Lifetime Access Trust ("SLAT") under which the donor spouse may be a beneficiary of the SLAT after the death of the donee spouse, referred to as a "Back-End SLAT."

