

# Trusts

## Trusts vs estates

Trusts and estates are both **legal entities** that can hold **property** and **assets** for the benefit of individuals or organizations. However, there are some important differences between trusts and estates.

1. **Creation:** Trusts are typically created during the lifetime of the trustor (the person who creates the trust), while **estates** are created upon the **death** of an individual.
2. **Purpose:** Trusts are established for a **specific purpose**, such as providing for the education of a child, managing property for a beneficiary, or minimizing taxes. Estates are established to **settle the affairs** of a **deceased** individual and **distribute their assets** according to their will or the laws of intestacy.
3. **Duration:** Trusts can be established for a **specific period of time**, or they can be designed to last **indefinitely**. Estates, on the other hand, exist only for a **limited period of time** until all assets are distributed and the affairs of the deceased are settled.
4. **Administration:** Trusts are managed by a **trustee**, who is responsible for managing the assets held in trust and distributing them to the beneficiaries. Estates are typically **administered** by an **executor** or **personal representative**, who is responsible for settling the estate, **paying debts** and taxes, and **distributing the assets** according to the will or the laws of intestacy.
5. **Taxation:** Trusts and estates are both subject to taxation, but the rules and rates vary depending on the type of trust or estate and the specific circumstances. Generally, **trusts** are **taxed on their income**, while **estates** are **taxed on their income** and any **gains** or **losses** from the **sale of assets**.
6. **Privacy:** Trusts are generally considered to be more private than estates, as the terms of a trust are not a matter of public record. Estate proceedings, on the other hand, are typically a matter of public record.

In summary, trusts and estates are both **legal entities** that can hold property and assets for the benefit of individuals or organizations, but they differ in their purpose, duration, administration, taxation, and privacy. Trusts are typically created during the lifetime of the trustor and are managed by a trustee, while estates are established upon the death of an individual and are administered by an executor or personal representative.

# Trusts And Estates

**G Orfield**



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