

**1/1/2026**

**Deadline Approaching**

# The Optimized Gift Trust

GIFT ASSETS TO REDUCE/ELIMINATE ESTATE TAXES WHILE MAXIMIZING ACCESS & CONTROL DURING LIFETIME

## Comparison to Other Gift Trusts

Powers/Features	Optimized Gift Trust (OGT)	Spousal Life Access Trust (SLAT)	Basic/Traditional Gift Trust
Distributions can be made to children	✓	✓	✓
Spendthrift provisions (creditor/lawsuit protection)	✓	✓	maybe
SLAT (spousal life access trust)	✓	✓	" "
SLAT Distributions can be made to spouse	✓	✓	" "
SLAT Spouse power to gift/donate	✓	maybe	" "
SLAT Spouse power to change beneficiaries	✓	" "	" "
SLAT Backup access points if spouse dies	✓	" "	" "
SLAT Divorce parity provisions (equal footing)	✓	" "	" "
Distributions can be made to grandchildren	✓	" "	" "
Directed trust	✓	" "	" "
No investment restrictions (prudent investor & duty to diversify waived)	✓	" "	" "
Generation-skipping (GST) dynasty trust	✓	" "	" "
Permanently exempt from 40% estate tax	✓	" "	" "
Permanently exempt from heirs' lawsuits/divorce	✓	" "	" "
IDGT (intentionally defective grantor trust)	✓	" "	" "
SPAT (special power of appointment trust)	✓	" "	" "
Silent trust (no required disclosure to children)	✓	" "	" "
Donor power to control investments	✓	" "	" "
Donor power to swap assets	✓	" "	" "
Donor power to direct loans of trust assets	✓	" "	" "
Donor power to lend/sell assets to trust w/o gain	✓	" "	" "
Donor power to amend/replace trustee	✓	" "	" "
Trust Protector powers	✓	" "	" "
QSBS stacking	✓	" "	" "
Gift cancellation (disclaimer)	✓	" "	" "
Tax reimbursement provisions	✓	" "	" "

## Pedigree & Credentials



Cover article of top national legal journal



200+ OGTs funded with \$3B+ of assets



All OGT features firmly supported by Tax Code & IRS rulings



Peer-reviewed



Zero known IRS audits  
(IRS Circular 230: audit risk should not be considered when making a tax planning decision; we cannot guarantee the absence of an audit)



One-time, upfront, tax-deductible setup fee  
(no charge for annual reviews and most future OGT-related transactions/amendments; audit defense fees included)

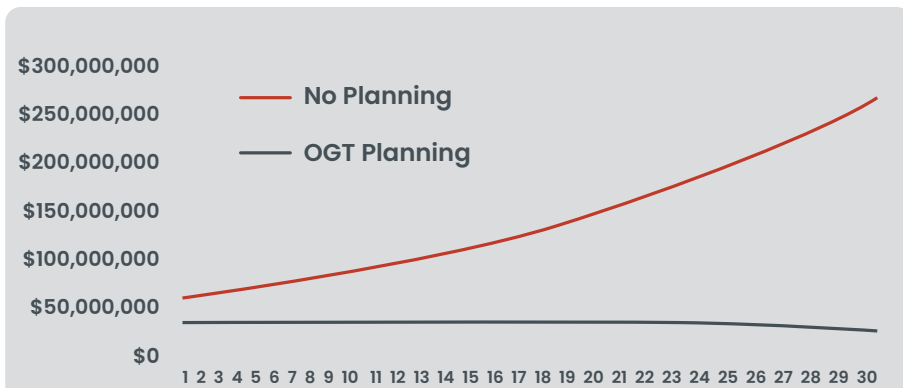


Entire setup process handled exclusively by OGT developer Jonathon Morrison



48-hour turnaround if necessary  
if necessary (expedited surcharge may apply)

## Typical 30-Year Estate Tax Savings



## Links for more information

[OGT Overview](#)

[Estate Planning Journal Article](#)

[FAQs](#)

[Bio](#)

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