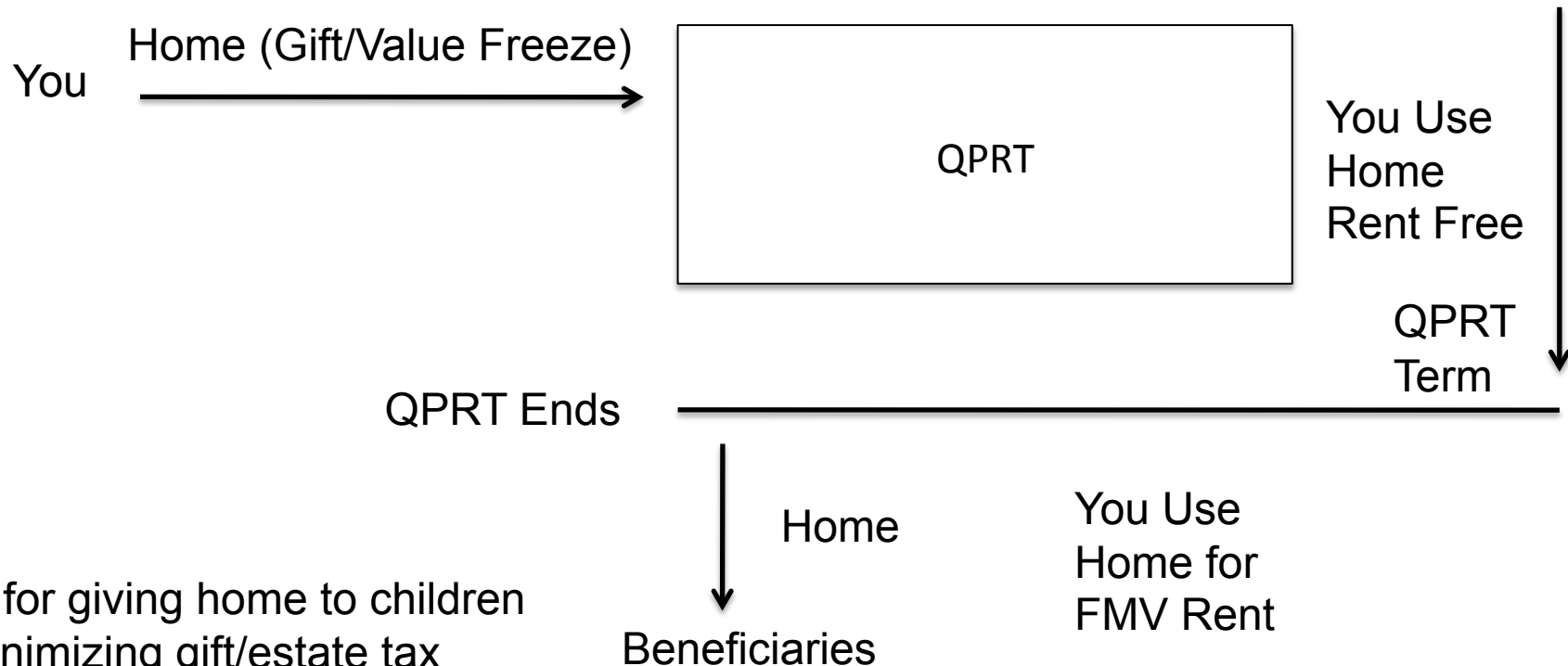


# QPRT: Personal Residence Trust



- Good for giving home to children and minimizing gift/estate tax
- *But:* (1) Must be personal residence (not vacation home)  
(2) Unless historic estate or sentimental reasons, children may not want parents' home