



# Mark Merric Publications

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## Quoted In:

- ◆ Boston Herald, *Massachusetts Loses Trust of Rich* 4/11
- ◆ Wall Street Journal, *Which Situs is Best for a Trust* 6/10
- ◆ Sioux Falls Business Journal, *Estate Planning* 3/08
- ◆ Oil & Gas Investor Magazine, *Estate Planning* 9/07
- ◆ Denver Business Journal, *Estate Planning* 11/05
- ◆ Investment News, *The Uniform Trust Code* 2/05
- ◆ Forbes magazine, *The Uniform Trust Code* 8/04
- ◆ The Street.com, *Investing in Foreign Mutual Funds* 10/99

## Treatises:

- ◆ Commerce Clearing House's (i.e., "CCHs") treatise, The Asset Protection Planning Guide: A State-of-the-Art Approach to Integrated Estate Planning, published 2000.
- ◆ American Bar Association's treatise, Asset Protection Strategies – Planning With Domestic and Offshore Entities – Volume I, published 2002. Mr. Merric is co-author of the following two chapters:
  - *The Hybrid Company* – (Isle of Man, Gibraltar, Turks & Caicos)
  - *The Civil Foundation* – (Stifting, Stiftung, Stiftugen)
- ◆ American Bar Association's treatise, Asset Protection Strategies – Planning With Domestic and Offshore Entities – Volume II, Mr. Merric is co-author of approximately 1/5 of the treatise with the following chapters:
  - *Protecting a Child's Inheritance Before the Uniform Trust Code*

## Articles:

Mr. Merric has also authored and co-authored 75 articles regarding international tax planning, offshore asset protection trusts, and domestic estate planning. He is honored to have had three, four, and five part articles published by Estate Planning Magazine, Journal of Practical Estate Planning, and Stephan Leimberg's Estate Planning and Asset Protection Planning LISI.

	Date
◆ <i>Foreign Business Exporting to U.S. Customers – Part II</i> Journal of International Taxation	1/13
◆ <i>Domestic Asset Protection Statutes – Which Situs is Best?</i> Trusts & Estates	1/13
◆ <i>Creditor Protection for IRAs</i> Trusts & Estates	6/12
◆ <i>LLC Charging Order Protection Table 2011</i> Leimberg LISI	1/12
◆ <i>LP Charging Order Protection Table 2011</i> Leimberg LISI	1/12
◆ <i>Which Situs is Best – 2012 - Third Party Trusts</i> Trusts & Estates	1/12
◆ <i>In Re Mortensen – Fraudulent Conveyance</i> Trusts & Estates	11/11
◆ <i>International Business Transactions</i> Journal of International Taxation	4/11
◆ <i>How the Right Trust Enhances The Value of an Inheritance</i> The Denver Business Journal	12/10
◆ <i>Forum Shopping For Favorable Asset Protection Part VII</i> Limited Partnership Charging Order Table Leimberg LISI Estate Planning Newsletter	9/10
◆ <i>Who Can Be Sole Trustee – Part V</i> The Support Obligation Savings Clause Does not Cure all Evils Leimberg LISI Estate Planning Newsletter	7/10
◆ <i>Federal Super Creditors</i> Trusts and Estates	7/10
◆ <i>LLC Charging Order Table</i> Leimberg LISI Asset Protection Planning Newsletter #154	6/10

- ◆ *Forum Shopping For Favorable FLP and LLC Law – Part V* 5/10  
*Adams and the Porcupine*  
Leimberg LISI Estate Planning Newsletter #1637
- ◆ *Asset Protection For the Middle Class* 5/10  
Trusts and Estates
- ◆ *Who Can Be a Trustee - Part IV* 3/10  
The Ascertainable Standard Pill Does Not Cure All Estate Inclusion Issues  
Leimberg LISI Estate Planning Newsletter #1621
- ◆ *Charging Order- What Does Exclusive Remedy Mean* 3/10
- ◆ *Who Can Be a Trustee - Part III* 2/10  
Do Savings Clauses or Statutes Mitigate Estate Inclusion Issues of Choosing  
The Wrong Trustee on a Discretionary Trust  
Leimberg LISI Estate Planning Newsletter #1610
- ◆ *Which Situs is Best* 1/10  
Trusts and Estates
- ◆ *Drafting Discretionary Dynasty Trusts – Parts I, II, III* 2,3,4/09  
Estate Planning Magazine
- ◆ *Who Can Be a Trustee - Part II* 4/09  
Leimberg LISI Estate Planning Newsletter #1444
- ◆ *Who Can Be a Trustee - Part I* 2/09  
Leimberg LISI Estate Planning Newsletter #1414
- ◆ *Self-Settled Estate Planning Trusts – Part III* 1/09  
Leimberg LISI Estate Planning Newsletter #1352
- ◆ *Self-Settled Estate Planning Trusts – Part II* 12/08  
Leimberg LISI Estate Planning Newsletter #1352
- ◆ *Self-Settled Estate Planning Trusts – Part I and ½* 11/08  
Leimberg LISI Estate Planning Newsletter #1370
- ◆ *Spousal Lifetime Access Trusts – Part III* 12/08  
Leimberg LISI Estate Planning Newsletter #1352
- ◆ *Spousal Lifetime Access Trusts – Part II* 10/08  
Leimberg LISI Estate Planning Newsletter #1352
- ◆ *Spousal Lifetime Access Trusts – Part IV* 8/08  
Leimberg LISI Estate Planning Newsletter #1334
- ◆ *Doctrine of Reciprocal Trusts - Part V* 9/08  
Leimberg LISI Estate Planning Newsletter #1339
- ◆ *Doctrine of Reciprocal Trusts - Part IV* 8/08  
Leimberg LISI Estate Planning Newsletter #1332

- ◆ *Doctrine of Reciprocal Trusts - Part III* 4/08  
Leimberg LISI Estate Planning Newsletter #1282
- ◆ *Doctrine of Reciprocal Trusts - Part II* 4/08  
Leimberg LISI Estate Planning Newsletter #1275
- ◆ *Forum Shopping For Favorable FLP and LLC Legislation – Part IV* 4/08  
Leimberg LISI Asset Protection Planning Newsletter #127
- ◆ *Doctrine of Reciprocal Trusts - Part I* 4/08  
Leimberg LISI Estate Planning Newsletter #1271
- ◆ *Forum Shopping For Favorable FLP and LLC Legislation – Part III* 12/07  
Leimberg LISI Asset Protection Planning Newsletter #117
- ◆ *Are Inherited IRAs Protected Under State Exemption Statutes I* 9/07  
Leimberg LISI Retirement Planning Newsletter #427
- ◆ *Forum Shopping For Favorable FLP and LLC Legislation – Part II* 8/07  
Leimberg LISI Asset Protection Planning Newsletter #114
- ◆ *Forum Shopping For Favorable FLP and LLC Legislation – Part I* 8/07  
Leimberg LISI Asset Protection Planning Newsletter #112
- ◆ *Wyoming Enters DAPT Legislation Arena* 7/07  
Leimberg LISI Asset Protection Planning Newsletter #109
- ◆ *Corporate Stock Asset Protection No Longer Based on Perjury* 6/07  
Leimberg LISI Asset Protection Planning Newsletter #107
- ◆ *Searching For Favorable DAPT Legislation* 6/07  
Leimberg LISI Asset Protection Planning Newsletter #105
- ◆ *Where Should You Situs Your Trust: A Look at South Dakota’s Discretionary Discretionary Support Trust Statute* 5/07  
Leimberg LISI Asset Protection Planning Newsletter #103
- ◆ *The UTC: A Continued Threat to SNTs Even After Amendment- Part II* 12/05  
Published in Journal of Retirement 1/06  
Planning and Journal of Practical Estate Planning
- ◆ *The UTC: A Continued Threat to SNTs Even After Amendment* 6-7/05  
Published in Journal of Retirement 4-5/05  
Planning and Journal of Practical Estate Planning
- ◆ *After the UTC: Does an FLP Provide More Asset Protection Than a Non-Self Settled Trust,* Journal of Pass Through Entities 4-5/05
- ◆ *Can the Uniform Trust Code Be Fixed?* 1/05  
Lawyers Weekly – Heckerling Edition

- ◆ *The Uniform Trust Code – A Continuum of Discretionary Trusts or A Continuum of Continuing Litigation, Reprinted in Journal of Retirement Planning* 1/05 – 2/05
- ◆ *The Uniform Trust Code – A Continuum of Discretionary Trusts or A Continuum of Continuing Litigation, Journal of Practical Estate Planning* 12/04-1/05
- ◆ *Malpractice Issues and the Uniform Trust Code* Estate Planning Magazine 12/04
- ◆ *The Uniform Trust Code – A Threat to Special Needs Trusts* Trusts and Estates 11/04
- ◆ *The Uniform Trust Code: A Divorce Attorney’s Dream* The Journal of Practical Estate Planning, 10-11/04
- ◆ *The Effect of the Uniform Trust Code on ILITs* Leimberg LISI, 10/04
- ◆ *The Uniform Trust Code and Asset Protection in Non-Self Settled Trusts* Leimberg LISI 9/04
- ◆ *The Effect of the Uniform Trust Code on Spendthrift Trusts, (3 part article)* Estate Planning Magazine 8,9,& 10/04
- ◆ *Protecting Your Assets Before It is Too Late – Bus Trader* 1/04
- ◆ *Protecting Your Assets – Financial Digest* 12/03
- ◆ *The Offshore Intentionally Defective Grantor Trust – Journal of Taxation* 10/01
- ◆ *The Whys and Hows of IDITs – Journal of Taxation* 10/01
- ◆ *Offshore Limited Liability Companies - Journal of Asset Protection* 7/01
- ◆ *US Estate and Gift Tax Planning - Practical US International Tax Strategies* 10/00
- ◆ *A Comparison: Foreign v. Domestic Asset Protection Trust – Shore to Shore* 4/00
- ◆ *FLP vs LLC as a Component of an APT – Journal of Asset Protection* 7/00
- ◆ *Review of Foreign Trust Reporting Requirements - Conspectus Current* 6/99
- ◆ *International Business Companies – Shore To Shore* 12/98
- ◆ *Check the Box Tax Regulations – Parts I & II – Shore To Shore* 6/98 & 9/98
- ◆ *What Every Foreign Mutual Fund Manager Should Know Regarding U.S. Taxation* Parts I & II – Shore To Shore 1/98 & 3/98
- ◆ *Dual Settlor Offshore Asset Protection Trust and IRC §721(c)* 9/97