

## ***To Gift or Not to Gift?***

May 19, 2020

Resources

1. **[Montana Uniform Transfers to Minors Act \(UTMA\): Custodial Accounts for Children Under Age 21.](#)** (MT199910HR) (2016) [[Order Online](#)]  
Allows for a custodial account as one alternative for a parent or other adult who wants to make gifts of assets during life, bequests with a will, or distributions from a trust for the benefit of a child who is under 21 years of age.
2. **[Gifting: A Property Transfer Tool of Estate Planning.](#)** (MT199105HR ) (2019) [[Order Online](#)]  
Explains how to use laws that allow gifts of real and personal property to reduce federal income taxes, federal gift taxes and potential federal estate taxes. Included are changes resulting from the American Taxpayer Relief Act of 2012.
3. **[Federal Estate Tax.](#)** (MT199104HR) (2019) [[Order Online](#)] Describes how federal tax laws affect individual estates, including changes resulting from the American Taxpayer Relief Act of 2012.