

## Stephen J. Putnoki-Higgins Discusses CRUTs in Latest Article

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Tampa attorney Stephen J. Putnoki-Higgins was recently published in the wealth and estate planning section of [WealthManagement.com](#).

Stephen's article, titled "[CRUT Doesn't Qualify as Tax-Exempt Under IRC Section 501\(c\)\(3\)](#)," discusses how the Internal Revenue Service denied a charitable remainder unitrust's (CRUT's) request to be recognized as tax-exempt under Internal Revenue Code Section 501(c)(3). The article further highlights how a CRUT works, gives background and facts, and analyzes the ruling.

To see the full article, please click [here](#).

### **About Stephen J. Putnoki-Higgins**

Stephen J. Putnoki-Higgins is an attorney in the Tampa office of Shutts & Bowen LLP, where he is a member of the Private Client Services Practice Group. Stephen regularly represents individuals and families and helps them manage their wealth in a tax-efficient manner. He advises clients in the areas of domestic and international estate, trust and tax planning, primarily in income, estate, gift, and generation-skipping transfer taxation, but he also counsels clients regarding charitable giving, the organization, registration, and administration of tax-exempt organizations, choice-of-entity planning, estate and trust administration, state and local taxation, and the income taxation of partnerships, corporations, LLCs, co-ops, hybrid entities, and trusts.

### **Practice Areas**

Private Client Services

Trusts and Estates