In 2001, a number of new inter vivos trusts were introduced in the Income Tax Act, including alter ego, self-benefit, and joint conjugal trusts. The primary tax benefit offered by these trusts is a rollover on a transfer of assets to the trust. This article considers whether this tax advantage is outweighed by the potential tax costs and concludes that for many taxpayers, more traditional trust arrangements may yield a better overall tax result.

**KEYWORDS:** TRUSTS • INTER VIVOS TRUSTS • DISPOSITION • PROBATE