

The Tools & Techniques of Estate Planning, 16th Edition

TABLE OF CONTENTS

Chapter 1	Overview of Estate Planning
Chapter 2	Data Gathering and Analysis
Chapter 3	Death-Sensitization for the Estate Planner
Chapter 4	The Unauthorized Practice of Law
Chapter 5	Ethics
Chapter 6	Malpractice in Estate Planning
Chapter 7	Ownership and Transfer of Property
Chapter 8	Wills
Chapter 9	How to Review a Will
Chapter 10	Power of Appointment
Chapter 11	Disclaimers
Chapter 12	Selection of Executor, Trustee, and Attorney
Chapter 13	Probate
Chapter 14	Executor's Primary Duties
Chapter 15	Estate Taxes
Chapter 16	Extensions of Time to Pay Estate Tax
Chapter 17	Gift Tax
Chapter 18	Generation-Skipping Transfer Tax
Chapter 19	Federal Income Tax Issues
Chapter 20	Non-citizens and Estate Tax
Chapter 21	Post Mortem Tax Elections
Chapter 22	Gifts
Chapter 23	Uniform Gifts/Transfers to Minors Acts
Chapter 24	Marital Deduction and Bypass Trusts
Chapter 25	Section 2503(b) and 2503(c) Trusts
Chapter 26	Grantor Retained Interest Trusts (GRIT, GRAT, GRUT)
Chapter 27	Intentionally Defective Trust
Chapter 28	Revocable Trust
Chapter 29	Tax Basis Irrevocable Trust
Chapter 30	Life Insurance
Chapter 31	Irrevocable Life Insurance Trust
Chapter 32	Charitable Contributions
Chapter 33	Charitable Split Interest Trusts
Chapter 34	Conservation Easement Exclusion
Chapter 35	Installment Sales and SCINs
Chapter 36	Private Annuity
Chapter 37	Low Interest Loans
Chapter 38	Split Interest Purchase of Property
Chapter 39	Sale (Gift) – Leaseback

Chapter 40 Buy-Sell Agreements
Chapter 41 Section 303 Stock Redemptions
Chapter 42 Family-Owned Business Deduction
Chapter 43 Family Limited Partnerships
Chapter 44 Limited Liability Companies
Chapter 45 Personal Holding Companies
Chapter 46 S Corporation
Chapter 47 Incorporation
Chapter 48 Deferred Compensation (Nonqualified)
Chapter 49 Employee Stock Ownership Plans
Chapter 50 Keogh Plans
Chapter 51 Individual Retirement Plans and Self- Employed Plans
Chapter 52 Profit Sharing/401(k)/Pension Plan
Chapter 53 Survivor's Income Benefit Plan
Chapter 54 Health Reimbursement Arrangement
Chapter 55 Elder Planning
Chapter 56 Durable Power of Attorney
Chapter 57 Planning for Non-Traditional Relationships
Chapter 58 Valuation Planning
Chapter 59 Freezing Techniques
Appendices | Index