

## *The Tools & Techniques of Estate Planning, 17th Edition Table of Contents*

### **PART 1: THE PURPOSE AND PRACTICE OF ESTATE PLANNING**

- 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 – A Practical Guideline
- Chapter 6:** Malpractice in Estate Planning

### **PART 2: OWNERSHIP AND TRANSFER OF PROPERTY**

- Chapter 7:** Ownership and Transfer of Property
- Chapter 8:** Gifts
- Chapter 9:** Uniform Gifts/Transfers to Minors Act
- Chapter 10:** Wills
- Chapter 11:** How to Review a Will: A Checklist for the Estate and Financial Planner
- Chapter 12:** Power of Appointment
- Chapter 13:** Disclaimers
- Chapter 14:** Selection of Executor, Trustee and Attorney
- Chapter 15:** Probate
- Chapter 16:** Executor’s Primary Duties

### **PART 3: TAXES**

- Chapter 17:** Estate Tax
- Chapter 18:** Extensions of Time to Pay Estate Tax
- Chapter 19:** Gift Tax
- Chapter 20:** Generation-Skipping Transfer Tax
- Chapter 21:** Federal Income Tax Issues
- Chapter 22:** Post Mortem Tax Elections

### **PART 4: IRREVOCABLE TRUSTS**

- Chapter 23:** Marital Deduction and Bypass Trusts
- Chapter 24:** Section 2503(b) and 2503(c) Trusts
- Chapter 25:** Grantor Retained Interest Trusts (GRAT, GRUT, QPRT)
- Chapter 26:** “Intentionally Defective” Trusts
- Chapter 27:** Tax Basis Irrevocable Trusts

### **PART 5: LIFE INSURANCE**

- Chapter 28:** Life Insurance
- Chapter 29:** Irrevocable Life Insurance Trusts

### **PART 6: CHARITABLE GIVING**

- Chapter 30:** Charitable Contributions
- Chapter 31:** Charitable Split Interest Trusts
- Chapter 32:** Conservation Easement Exclusion

### **PART 7: INTRAFAMILY AND OTHER BUSINESS TRANSFERS TECHNIQUES**

- Chapter 33:** Intra-Family Loans
- Chapter 34:** Installment Sales and SCINS
- Chapter 35:** Private Annuities
- Chapter 36:** Interest-Free and Below Market Rate Loans
- Chapter 37:** Split Interest Purchase of Property (SPLITs)
- Chapter 38:** Sale (Gift) – Leaseback
- Chapter 39:** Buy-Sell (Business Continuation) Agreements
- Chapter 40:** Section 303 Stock Redemptions
- Chapter 41:** Family Limited Partnerships
- Chapter 42:** Incorporation
- Chapter 43:** Limited Liability Companies
- Chapter 44:** Personal Holding Companies
- Chapter 45:** S Corporation

### **PART 8: EMPLOYEE BENEFITS AND RETIREMENT PLANNING**

- Chapter 46:** Nonqualified Deferred Compensation
- Chapter 47:** Employee Stock Ownership Plans
- Chapter 48:** HR-10 (KEOGH)
- Chapter 49:** Individual Retirement Plans and SEPs
- Chapter 50:** Profit Sharing, 401(k), and Pension Plans
- Chapter 51:** Survivor’s Income Benefit Plans
- Chapter 52:** Employee Medical Benefit Accounts

### **PART 9: HUMAN ASPECTS OF ESTATE PLANNING**

- Chapter 53:** Planning for Aging and Health Challenges
- Chapter 54:** Durable Power of Attorney
- Chapter 55:** Health Documents
- Chapter 56:** Revocable Trusts
- Chapter 57:** Planning for Nontraditional Relationships
- Chapter 58:** Religious Considerations in Estate Planning

### **PART 10: MISCELLANEOUS ISSUES**

- Chapter 59:** Valuation Planning
- Chapter 60:** Freezing Techniques – Corporations and Partnerships
- Chapter 61:** Estate Planning for Digital Assets
- Chapter 62:** Non-U.S. Persons in the Estate Plan

### **APPENDICES AND INDEX**

- App. A:** Tax Rates and Credits
- App. B:** Valuation and Life Expectancy Tables
- App. C:** Anatomical Gifts
- App. D:** Internet in Estate Planning
- App. E:** Planning Consideration Flowcharts
- Index**