

Index

AB INITIO

Trustee, 34:72

ABANDONMENT

Children, 7:23

Trust, 7:23

ABSENCE

Trustees, 14:116, 14A:24, 14A:28,
24:25, 28:24, 36:11, 40:37, 40:38,
42:94, 43:64, 46:53

ABSTENTION

Courts, 3:3

ACCEPTANCE

Investments, 41:54, 44:113
Trustee, 14:18, 14:23, 14:55, 14:59,
14:61, 14:67, 14:73, 14:75, 14:93,
14:131, 14:139, 14:143, 14A:8,
14A:35, 42:20

ACCOUNTANTS

Administrators, 28:113, 37:46
Expenses, 14A:24, 37:18, 39:18
Trustees, 14A:24, 23:30, 25:14, 26:25,
31:32, 35:65, 37:46, 37:50, 40:62
to 40:64, 41:54

ACCOUNTING

Beneficiaries, 3:16, 14A:2, 19:6, 31:7,
34:89, 40:52, 41:34, 45:25
Contributions, 18:3
Creditor, 3:16, 13:12, 14A:2, 20:3,
25:1, 25:9, 34:89
Directors, 28:88, 43:85, 45:23, 46:19
Employees, 33:6
Expenses, 14A:2
Financial statements, 28:88, 40:62,
42:37, 44:93, 45:23
Good faith, 34:89, 45:23
Trustees, 14A:2, 19:6, 20:3, 30:44,
31:7, 31:32, 34:89, 35:44, 37:42,
39:44, 40:62, 40:63, 41:34, 41:44,
45:23, 48:24

ACCOUNTS

Accounting, 3:16, 24:19, 30:44, 37:42,
37:44, 40:62, 42:18, 42:37, 45:23
Actions, 14A:35, 16:5, 17:6, 18:5,
22:10, 25:20, 29:65, 31:11, 47:69
Administration, 11:16, 14A:35, 22:10,
28:102, 29:82, 33:43, 34:86,
35:66, 37:26, 37:42, 37:66, 39:91,
39:95, 40:57, 40:62, 42:44, 45:23,
47:79, 47:81, 47:84
Administrators, 28:104
Animals, 6:21, 6:34, 6:35, 6:47, 6:51
Arbitration, 21:8
Attorneys, 14A:35, 24:24, 25:14, 25:20,
26:25, 40:62, 45:23
Bond, 6:1, 10:6, 47:81
Breach of trust, 33:43, 39:70, 43:72,
43:79, 47:69
Business, 3:16, 6:7, 6:21, 6:51, 10:5,
11:15, 11:16, 14A:35, 14A:36,
17:6, 18:5, 20:10, 21:8, 24:25,
24:27, 25:11, 26:25, 28:60, 28:93,
28:102, 28:125, 29:82, 29:86,
33:29, 33:30, 34:84, 34:85, 37:9,
37:26, 37:42, 37:56, 39:50, 39:60,
39:91, 39:95, 40:1, 40:22, 40:57,
40:62, 41:61, 41:71, 41:92, 42:37,
42:44, 42:90, 43:79, 45:23, 46:67,
46:69, 47:27, 47:82, 48:20
Compensation, 3:16, 6:1, 6:4, 6:16,
6:21, 6:34, 6:35, 6:47, 6:49, 9:7,
9:28, 9:51, 10:6 to 10:8, 10:14,
10:34, 10:37, 10:39, 10:41, 10:42,
10:46, 10:49 to 10:51, 11:14, 21:8
Condition, 10:17, 29:56, 29:82, 30:34
Consent, 16:5, 22:10, 24A:23, 28:60,
31:11, 37:66, 39:60, 39:70
Constructive trusts, 3:16
Costs, 6:4, 14A:35, 21:10, 40:62, 42:18,
42:90, 43:16, 46:15
Counsel, 21:10
Court, 3:16, 6:1, 6:4, 6:7, 6:35, 6:49,
6:51, 8:34, 9:7, 9:28, 9:51, 10:8,

ACCOUNTS—Cont'd

10:10, 10:14, 10:23, 10:25, 10:31, 10:32, 10:39, 10:42, 10:45, 10:52, 11:6, 11:14, 11:33, 14A:35, 14A:36, 16:5, 17:6, 18:5, 20:10, 22:10, 24A:22, 24A:23, 25:14, 25:20, 31:11, 33:43, 35:66, 37:66, 37:81, 39:70, 39:84, 40:62, 41:61, 43:79, 45:23, 46:37, 47:30, 47:69, 47:79

Custodian, 21:10, 21:18, 23:35, 24:24, 28:102, 29:82, 34:82, 37:42, 40:56, 41:37

Damages, 6:1, 10:17, 10:35, 17:8, 45:23

Death, 6:1, 6:7, 6:21, 6:34, 6:35, 6:47, 6:51, 8:34, 9:28, 10:6, 10:7, 10:10, 10:14, 10:16, 10:30 to 10:32, 10:37, 10:38, 10:45, 10:47, 10:50, 10:52, 10:56, 14A:35, 24:25, 41:92

Defenses, 43:79

Employee benefit trusts, 6:35

Equity, 6:7, 6:51, 24:27, 28:102, 33:29, 33:30

Executors, 37:42

Expenses, 6:34 to 8:34, 14A:35, 41:71

Guardian, 6:49

Income, 6:1, 6:16, 6:51, 8:34, 9:7, 9:28, 9:51, 10:1, 10:5, 10:7, 10:10, 10:14, 10:23, 10:26, 10:31, 10:37 to 10:39, 10:41 to 10:43, 10:45, 10:46, 10:50, 11:14, 14A:35, 14A:36, 17:6, 22:10, 24:19, 24:23 to 24:25, 24:27, 26:25, 30:34, 31:11, 32:29, 37:9, 37:26, 39:95, 40:1, 42:90, 45:23

Income tax, 6:16, 10:5, 10:23, 10:41, 10:43, 14A:35, 14A:36, 17:6, 24:24, 24:25, 24:27, 37:26, 45:23

Information, 6:1, 9:7, 20:10, 21:7, 22:10, 24:23 to 24:25, 24:27, 24A:22, 24A:23, 24A:28, 25:11, 25:14, 28:60, 28:104, 28:125, 29:56, 29:65, 32:29, 35:66, 37:66, 37:81, 39:60, 39:84, 39:91, 39:95, 40:22, 42:37, 42:60, 43:37.50, 43:55, 43:79, 45:23, 46:37, 46:69, 47:27, 47:30, 47:79

Inspection, 28:60, 28:125, 32:29, 39:60, 42:37, 42:60, 47:79

Judgment, 6:4, 6:7, 6:34, 6:35, 6:49, 6:51, 8:34, 9:7, 9:28, 9:51, 10:10, 10:17, 10:18, 10:26, 10:31, 10:32,

ACCOUNTS—Cont'd

10:37, 10:45, 14:134, 16:5, 18:5, 20:10, 41:88

Jurisdiction, 6:1, 14A:35, 14A:36, 16:5, 18:5, 21:18, 24:24, 24:25, 24A:22, 25:11, 25:14, 25:20, 27:7, 34:34, 34:84, 34:85, 35:66, 37:81, 39:84, 39:95, 40:59, 41:71, 41:88, 41:92, 42:37, 43:55, 43:79

Legal fees, 43:16

Parties, 13:8, 24:25, 24A:23, 25:11, 26:25, 39:70, 40:57, 45:23, 47:79, 47:82

Principal, 6:7, 9:7, 10:30, 10:52, 10:56, 14A:35, 14A:36, 21:8, 24:19, 24:25, 33:30, 37:44, 37:56, 39:95, 41:71

Profits, 24:27, 33:30, 37:26, 39:95, 45:23

Release, 14A:35, 39:70

Remedies, 16:5, 18:5, 25:11, 25:14, 25:20, 43:79

Reports, 21:8, 21:10, 24:25, 24A:28, 30:34, 39:60, 41:37, 45:23

Resignation, 34:82, 39:70, 43:79

Savings accounts, 6:1, 6:4, 9:28, 10:6, 10:35, 10:43, 10:47, 10:52

Third parties, 24:25, 39:70, 40:57

Trustees, 8:34, 24:25, 25:14, 25:20, 26:25, 29:65, 29:82, 30:44, 31:11, 33:43, 34:34, 35:66, 37:42, 37:66, 39:70, 40:62, 41:71, 42:44, 45:12, 45:23, 47:81

Uniform Trust Code, 14:134

Waiver, 6:7, 24:25, 37:81, 43:79

ACCUMULATION

Capital gains, 24:2, 24:9, 24:25

Charitable trusts, 29:60

Common law, 13:2, 29:60, 34:67, 36:9, 41:64

Consent, 41:64

Direction, 14:118

Distributions, 14:29, 14:118, 24:2, 24:3, 24:8, 24:9, 24:25, 39:24

Estate tax, 24:21, 24:25

Exemptions, 39:24

Foreign trusts, 24:2, 24:3, 24:8, 24:9, 24:21, 24:25

Gift tax, 14:29, 24:25

Gifts, 13:2, 14:29, 14:118, 24:2, 24:25

INDEX

ACCUMULATION—Cont'd

Income tax, 11:3, 24:2, 24:9, 24:21,
24:25, 39:24
Penalty, 24:25
Perpetuities, 29:60, 36:9, 41:64, 41:65,
43:59, 43:62
Records, 24:25
Revocable trusts, 24:2
Spendthrift trusts, 14:118
State law, 13:2
Statutes, 36:9
Taxation, 24:2, 24:3, 24:9, 39:24
Throwback rules, 24:9
Trustees, 24:9, 24:25, 34:67, 36:9,
37:60, 39:24, 41:64, 48:34

ACKNOWLEDGMENT

Trusts, 22:15, 42:94

ACTIONS

Administrators, 37:71, 45:24
Breach of trust, 28:54, 37:71, 44:52,
46:57, 47:69, 48:44
Burden of proof, 14A:22, 14A:28,
14A:29, 34:67, 39:77
Charitable trusts, 45:7
Contracts, 13:130, 31:13
Costs, 3:12, 14A:29, 14A:35, 14A:46,
14A:48, 34:89
Damages, 1:2, 3:12, 14A:24, 14A:28,
39:57, 41:54, 45:11, 45:24
Defense, 4:8, 14:3, 25:8, 26:5, 26:12,
34:89, 41:54
Executors, 37:71
Expenses, 14A:22, 14A:24, 14A:28,
14A:35, 14A:42, 14A:48, 14A:50,
31:13
Parties, 1:2, 3:12, 3:24, 3:28, 4:8,
13:100, 13:130, 14:3, 14:11, 14:15,
14A:28, 14A:29, 22:13, 25:8,
31:13, 34:75, 34:89, 39:63, 41:54,
45:11, 45:24, 47:75
Probate, 37:53, 39:57
Process, 3:24, 9:45, 14:55, 16:5, 18:5,
25:21, 26:20, 41:54, 44:69, 45:7
Sales, 29:12
Service of process, 25:21
Settlement, 14A:22, 14A:24, 14A:35,
14A:46, 14A:48, 14A:50, 25:20,
25:23, 33:40, 34:67, 34:69, 34:89,
44:52, 47:69, 48:44

ACTIONS—Cont'd

Third parties, 4:8, 14:15, 14A:28,
14A:29, 22:13, 31:13, 39:63,
41:54, 45:24
Torts, 17:6, 31:30
Trustees, 14A:22, 14A:24, 14A:28,
14A:29, 14A:46, 14A:48, 14A:50,
25:20, 28:37, 29:65, 31:11, 31:13,
34:67, 34:89, 39:63, 41:54, 42:75,
45:7, 45:11
Trusts, 3:28, 5A:6, 13:100, 14:3, 14:11,
14:15, 14:17, 14:55, 14:73,
14:123, 14A:22, 14A:24, 14A:28,
14A:29, 14A:35, 14A:42, 14A:46,
14A:48, 14A:50, 22:13, 26:8,
28:37, 32:18, 33:40, 34:66, 34:67,
34:89, 37:71, 39:63, 42:75, 44:52,
45:7, 48:44

ADDITION

Administrators, 7:6, 7:33, 8:12, 8:21,
39:22
Executors, 7:6, 7:33, 8:12, 8:21
Trusts, 1:6, 2:10, 4:2, 4:6, 4:14, 5A:3,
5A:6, 6:35, 8:34, 10:34, 10:37,
10:52, 13:1, 13:14, 13:15, 14:2,
14:4, 14:6, 14:7, 14:14, 14:17,
14:21, 14:23, 14:24, 14:27, 14:29
to 14:33, 14:35 to 14:37, 14:40,
14:42 to 14:44, 14:47, 14:49,
14:59, 14:62, 14:72, 14:73, 14:81,
14:110, 14:112, 14:116, 14:118,
14:119, 14:121, 14:124, 14:134,
14:142, 14:144, 14:148, 14A:2,
14A:7, 14A:8, 14A:11, 14A:24,
14A:29, 14A:36, 14A:41, 14A:42,
14A:44, 14A:46, 14A:50, 17:3,
19:6 to 19:8, 20:3, 21:7, 23:9,
24:2, 24:3, 24:7 to 24:9, 24:14,
24:15, 24:19, 24:25, 24:26, 25:14,
26:8, 28:42, 29:24, 29:60, 31:7,
31:10, 31:16, 32:26, 33:41, 34:63,
34:74, 36:9, 36:10, 38:22, 39:24,
39:63, 39:70, 40:27, 41:71, 42:80,
42:85, 42:94, 44:15, 46:52
Wills, 14:2, 14:37, 31:7, 37:53

ADEQUACY

Remedies, 40:26

ADMINISTRATION EXPENSES

Income tax, 14A:24, 14A:48, 38:19

ADMINISTRATION OF TRUST

Trustee, 31:7, 37:42

ADMINISTRATIVE COSTS

Trustee, **14:102, 40:62**

ADMINISTRATIVE POWERS

Trustee, **31:7, 31:16, 33:41, 42:63**

ADMINISTRATORS

Accountants, **28:113, 37:46**
 Accounting, **45:25**
 Actions, **37:71, 45:24**
 Address, **7:33**
 Amendment, **37:71**
 Applications, **28:103**
 Attorney, **45:24**
 Banks, **28:113, 37:46**
 Breach of trust, **37:71**
 Burial, **7:6**
 Business, **28:97, 28:103, 28:113, 38:11, 44:83, 44:86, 45:24**
 Capacity, **7:6**
 Cash, **8:12**
 Conditions, **8:12, 45:25**
 Consent, **44:83**
 Consideration, **37:46**
 Construction, **7:33**
 Contracts, **8:21, 45:25**
 Costs, **37:20, 39:20, 39:22**
 Death, **7:6, 7:33, 8:12, 8:21**
 Debts, **8:21**
 Diligence, **37:71**
 Disability, **8:12, 37:71**
 Disclosure, **38:11**
 Enforcement, **24A:31, 28:104**
 English, **45:1, 45:25**
 Fees, **37:20, 39:20, 39:22, 45:24**
 Fitness, **38:11**
 Foreclosure, **7:33**
 Fraud, **37:71**
 Gift tax, **28:97**
 Guardians, **7:6**
 Insurance, **8:12, 8:21, 37:46**
 Intent, **8:12, 8:21**
 Investment, **7:6, 28:103, 28:104, 28:113, 37:46, 38:11, 45:24**
 Joint and several liability, **45:24**
 Judicial sale, **7:6**
 Jurisdiction, **44:86**
 Liability, **37:71, 45:24**
 Loyalty, **38:11, 45:24**
 Management, **28:103, 39:22**

ADMINISTRATORS—Cont'd

Misconduct, **37:46**
 Name, **45:24**
 Negligence, **37:46**
 Notice, **37:71**
 Parties, **45:24**
 Payment, **8:12, 8:21, 28:97, 45:24**
 Personal injury, **37:71**
 Probate, **7:33**
 Proceeds, **7:6, 7:33, 8:12, 8:21, 37:71**
 Property, **7:6, 7:33, 8:12, 8:21, 37:71, 45:24, 45:25**
 Records, **28:97**
 Reference, **45:1**
 Refusal, **44:86**
 Registration, **28:97, 44:83, 45:24, 45:25**
 Sale, **7:6, 7:33**
 Securities, **28:103, 28:104, 28:113**
 Service of process, **24A:31**
 Settlement, **45:1**
 Support, **8:12, 8:21**
 Suspension, **37:46**
 Third Parties, **45:24**
 Time, **8:21, 37:20, 37:71, 38:11, 39:20, 39:22, 45:24**
 Title, **37:71**
 Value, **7:6, 7:33, 8:12, 8:21, 37:20, 37:71, 39:22**
 Writing, **38:11, 45:24**

ADOPTION

Construction, **13:67**
 Qualification, **3:6**

ADVICE

Counsel, **4:8 to 4:10, 4:13, 4:15, 21:10, 23:1, 23:3, 44:33**
 Court, **4:6, 4:8, 4:10, 4:15, 4:20, 13:2, 14A:28, 25:14, 28:10, 28:24, 28:35, 28:47, 29:8, 30:7, 31:18, 33:24, 33:43, 34:12, 34:89, 37:39, 40:61, 43:44, 44:33, 45:27**
 Trustee, **4:14, 14A:28, 19:6, 23:19, 25:14, 28:24, 28:28, 28:35, 28:47, 31:18, 33:43, 34:89, 35:44, 37:39, 37:42, 41:37, 41:44, 47:25**

ADVISOR

Investments, **1:3, 1:6, 14A:24, 14A:41, 21:2, 21:6 to 21:8, 21:10, 22:2, 35:44**

INDEX

ADVISOR—Cont'd

Trustee, 14:104, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:29, 14A:35, 14A:41, 14A:42, 14A:44, 14A:48, 14A:50, 19:6, 21:1, 21:30 to 21:32, 23:13, 23:22, 23:29, 26:8, 33:41, 35:44, 48:35

AFFECTION

Consideration, 29:69, 41:34
Spouses, 29:69, 41:34

AFFIDAVITS

Trustees, 14A:22

AGE

Children, 6:34, 7:6, 7:13, 7:15, 7:34, 7:38, 7:43, 7:48, 7:50, 8:44, 9:17, 9:44
Marriage, 38:10, 44:111
Spendthrift trust, 10:30, 14:26, 14:38

AGENTS

Breach of trust, 40:38
Capacity, 14A:35, 28:73, 43:45
Contract, 24:25
Creditors, 14A:35, 14A:50, 26:12, 45:23
Delegation, 14A:35
Employment, 24:25, 41:54
Fraud, 14A:35, 26:12, 45:23
Good faith, 28:85, 45:23
Intent, 14A:35, 26:12, 45:23
Investment advice, 28:24
Investments, 24:24, 24:25, 41:54
Notice, 14A:35, 24:24, 24:25, 45:23
Sales, 24:25
Service of process, 28:99
Third parties, 24:25, 41:54
Trust, 14A:35, 14A:50, 24:24, 24:25, 26:12, 28:24, 28:30, 32:3, 37:69, 40:38, 41:54, 43:45, 44:15, 45:23, 48:32
Trustees, 14A:50, 24:25, 28:24, 28:30, 37:46, 37:69, 40:38, 41:49, 41:54, 43:45, 45:23, 48:23 to 48:25, 48:28, 48:32

AGRICULTURE

Intestate succession, 6:48
Management, 29:4

ALABAMA

Gift, 14:49
Marital property, 13:23 to 13:25
Statutes, 7:3, 16:5, 18:5
Trust, 10:6, 14:48, 14A:1

ALASKA

Accounting, 14A:2, 20:3
Executors, 12:5
Gift, 14A:2
Investment, 14A:24
Marital property, 5:5, 13:26 to 13:28
Statutes, 5:5, 5A:6, 14:27, 14A:2, 14A:24, 16:5, 18:5, 20:3
Trust, 5A:6, 8:4, 10:7, 12:5, 14:24, 14:27, 14:50, 14A:2, 14A:24, 20:3
Trustees, 12:5, 14A:2, 14A:24, 20:3

ALCOHOL

License, 10:17

ALIENATION

Deeds, 34:89
Discretionary trusts, 14:76, 14:78, 14:92, 14:132, 42:66, 42:77
Perpetuities, 41:64
Purpose, 11:6, 14:76, 14:104, 26:7, 34:89, 46:48
Restraints on alienation, 14:80, 14:118, 33:40
Spendthrift trusts, 5A:1, 14:76, 14:78, 14:80, 14:82, 14:84, 14:92, 14:94, 14:100, 14:102, 14:110, 14:116, 14:118, 14:134, 43:61
Statutes, 5A:1, 9:24, 11:10, 14:14, 14:15, 14:38, 14:92, 14:102, 14:144, 14A:35, 26:21, 29:69

ALIENS

Nonresident, 24:24
Resident, 24:24
Trust, 24:24, 43:85

ALIMONY

Claims, 3:12, 5A:5, 5A:7, 6:14, 6:22, 6:29, 6:35, 6:45 to 6:47, 6:51, 6:53, 7:35, 8:34, 9:4, 9:11, 9:14, 9:15, 9:17 to 9:21, 9:27, 9:34, 9:38, 9:39, 9:42, 9:44, 9:46, 9:47, 9:50, 10:17, 10:20, 10:38, 11:28, 13:161, 14:27, 14:66, 14:74, 14:76, 14:78, 14:80, 14:86, 14:88, 14:90, 14:92, 14:104, 14:110,

ALIMONY—Cont'd

14:116, 14:140, 14A:2, 14A:7,
14A:8, 14A:11, 14A:24, 14A:28,
14A:29, 14A:39, 14A:41, 14A:48,
25:7

Estate tax, 14A:2, 14A:8, 14A:11

Gift tax, 14:78, 14A:2, 14A:29

Income tax, 6:43, 6:45, 9:19, 9:21,
10:23, 14A:2, 14A:8, 14A:11,
14A:24, 14A:28, 14A:29, 14A:39,
14A:41, 14A:42, 14A:48

Trusts, 5A:5, 5A:7, 6:35, 8:34, 14:27,
14:45, 14:66, 14:74, 14:76, 14:78,
14:80, 14:82, 14:86, 14:88, 14:90,
14:92, 14:104, 14:110, 14:116,
14:140, 14A:2, 14A:7, 14A:8,
14A:11, 14A:24, 14A:28, 14A:29,
14A:39, 14A:41, 14A:42, 14A:48,
25:7, 40:35

AMBIGUITY

Construction, 26:21

Trustee, 25:6, 26:21

ANIMALS

Intestate succession, 6:28, 6:48

ANNUITIES

Commercial, 8:48, 8:49

Cost, 8:4, 9:13, 10:23, 11:15

Employee benefit plans, 10:52, 11:6

Estate tax, 8:2

Gift tax, 14:35

Income tax, 8:2, 8:40, 10:23, 10:41,
17:2, 19:7, 24:11, 37:35, 39:29,
39:36

Officers, 6:1, 8:35, 10:15, 10:52, 37:35

Payment, 6:34, 6:35, 8:6, 8:8, 8:10,
8:12, 8:14 to 8:17, 8:19 to 8:21,
8:23, 8:25, 8:26, 8:32, 8:35, 8:36,
8:38, 8:39, 8:42, 8:43, 8:47 to
8:50, 8:52, 8:53, 9:13, 10:15,
10:38, 10:45, 14:35, 39:29

Surviving spouse, 6:34, 8:5, 8:12, 8:17,
8:25, 8:43, 8:44

Trusts, 5:4, 5:5, 6:35, 8:34, 10:34,
10:37, 10:52, 13:2, 14:35, 19:7,
23:4, 24:11, 37:35

ANNUITY TRUSTS

Charitable, 2:10, 14A:22

Estate planning, 2:10

Income, 14:35, 14A:22

ANNUITY TRUSTS—Cont'd

Payments, 14:35

Principal, 14A:22

Support, 14:35, 14A:22

ANSWER

Wills, 37:53

ANTECEDENT DEBT

Security, 3:22

Trust, 3:23, 14A:46

ANTENUPTIAL CONTRACTS

Validity, 13:109

APPEAL

Charitable trusts, 32:28

Conflict of interest, 4:19

Construction, 14A:28, 21:6, 29:85

Damages, 14A:28, 39:40, 39:57

Extension, 33:24

Filing, 14A:28, 22:15, 40:9

Issue preclusion, 14A:28

Judicial review, 29:8

Jurisdiction, 4:17, 4:19, 14A:28, 22:15,
25:8, 25:12, 25:14, 28:10, 28:118,
29:8, 29:53, 29:79, 30:69, 31:3,
32:7, 32:28, 32:30, 33:25, 34:42,
34:67, 34:89, 35:53, 35:78, 37:39,
37:53, 37:62, 39:57, 39:86, 40:7,
41:58, 43:52, 44:4, 44:9, 45:3,
46:33, 47:42

New evidence, 40:9

Procedure, 25:8, 25:13, 25:14, 28:10,
32:7, 35:78, 39:57, 43:52, 45:3

Remedies, 25:8, 25:12 to 25:14, 34:67,
35:78

Statute of limitations, 14A:28

Training, 4:15

Trust, 4:15, 4:19, 14A:28, 20:3, 22:15,
25:8, 29:85, 32:28, 34:67, 34:89,
37:39, 37:43, 37:62, 45:18

Trustee, 14A:28, 22:15, 25:8, 25:12,
25:14, 29:85, 32:28, 34:67, 34:89,
37:39, 37:43, 37:62

APPLICATION

Disability insurance benefits, 9:5, 9:7

Wills, 31:7

Withdrawal, 4:21, 14A:50, 36:6

INDEX

APPOINTMENT

Class, 3:5, 14:2, 14:96, 14A:2, 14A:25, 28:47, 32:26, 33:16, 34:89, 37:59, 42:94, 43:64

Conflict of laws, 14A:2, 34:72, 34:89

Court, 3:5, 14:25, 14:27, 14:32, 14:55, 14:56, 14:70, 14:88, 14:102, 14:113, 14:117, 14:124, 14:128, 14:132, 14:133, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:41, 14A:46, 14A:48, 14A:50, 18:5, 28:47, 30:40, 31:15, 31:18, 32:26, 33:16, 33:35, 33:36, 33:41, 33:43, 33:55, 34:72, 34:89, 35:66, 35:68, 35:79, 37:53, 37:59, 37:62, 38:7, 38:14, 39:68, 39:70, 39:71, 40:26, 40:40, 40:62, 42:57, 42:94, 43:63, 43:64, 43:66, 43:83, 44:46, 45:23, 46:2, 48:39

Disclaimer, 14:32, 14:40, 14:41, 14:55, 14:85, 14:87, 14:117, 14:131, 14:133

Estate planning, 4:2, 14:2, 14A:46, 30:40, 33:36, 41:95, 42:94

Estate tax, 4:2, 13:19, 14:8, 14:11, 14:30, 14:31, 14A:2, 14A:8, 14A:11, 14A:46, 24:25, 28:41

Gift tax, 4:2, 13:19, 14:8, 14:29, 14:32, 14:132, 14A:2, 14A:29, 14A:46, 23:24, 24:25

Income tax, 4:2, 5A:10, 14:8, 14:70, 14:124, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:46, 14A:48, 14A:50, 24:25, 28:41, 45:23

Inheritance tax, 14A:24, 14A:41, 33:36, 44:57

Life tenant, 14:41

Modification, 14A:2, 14A:24, 14A:46, 26:11

Perpetuities, 14A:2, 14A:11, 23:24, 35:62, 38:7

Power of Appointment, 4:2, 5A:10, 13:19, 14:2, 14:8, 14:11, 14:12, 14:21, 14:25, 14:27, 14:29 to 14:32, 14:40, 14:41, 14:45, 14:55, 14:56, 14:60, 14:62, 14:70, 14:74, 14:85, 14:87, 14:88, 14:90, 14:92, 14:96, 14:102, 14:124, 14:128, 14:130 to 14:133, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25,

APPOINTMENT—Cont'd

14A:28, 14A:29, 14A:35, 14A:41, 14A:44, 14A:46, 14A:48, 14A:50, 23:24, 24:25, 28:47, 31:14, 31:15, 44:57

Receivers, 33:55, 35:79

Reservation, 31:14, 45:23

Revocable trust, 14A:24, 14A:25, 14A:41, 14A:48

Settlor, 14:21, 14:23, 14:25, 14:27, 14:29, 14:31, 14:32, 14:56, 14:60, 14:62, 14:70, 14:74, 14:88, 14:90, 14:92, 14:96, 14:102, 14:124, 14:128, 14:130, 14:132, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:44, 14A:46, 14A:50, 23:24, 23:34, 24:25, 26:11, 28:26, 28:38, 28:42, 28:44, 31:14, 31:18, 32:26, 33:36, 33:41, 34:56, 34:65, 34:72, 34:89, 35:64, 37:62, 39:68, 39:70, 40:26, 40:40, 40:62, 41:95, 42:94, 43:63, 43:64, 43:66, 43:83, 44:57, 46:56

Special, 3:15, 13:19, 14:8, 14:21, 14:27, 14:29, 14:56, 14:60, 14:70, 14:88, 14:96, 14:102, 14:124, 14:130, 14:132, 14A:2, 14A:7, 14A:8, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:41, 14A:44, 14A:46, 14A:48, 14A:50, 23:24, 24:25, 28:47, 33:9, 33:16, 33:35, 33:36, 33:41, 35:79, 37:53, 37:56

Spendthrift trust, 5A:3, 10:30, 14:23, 14:27, 14:56, 14:60, 14:62, 14:70, 14:88, 14:90, 14:92, 14:96, 14:102, 14:124, 14:128, 14:130, 14:132, 14A:8, 14A:25, 14A:28, 14A:44, 14A:46, 14A:48, 14A:50

Successor trustee, 14A:8

Tax planning, 5A:10, 14:2, 14:21, 14:29 to 14:32, 23:24

Termination, 14:30, 14:31, 14:90, 26:11, 35:68, 37:59, 39:70, 42:94

Trust, 3:15, 4:2, 5A:3, 5A:10, 10:30, 13:19, 14:2, 14:8, 14:11, 14:12, 14:21, 14:23, 14:25, 14:27, 14:29 to 14:32, 14:40, 14:41, 14:45, 14:56, 14:60, 14:62, 14:70, 14:74, 14:88, 14:90, 14:92, 14:96, 14:102, 14:124, 14:128, 14:130, 14:132, 14A:2, 14A:7, 14A:8,

APPOINTMENT—Cont'd

14A:11, 14A:22, 14A:24, 14A:25,
14A:28, 14A:29, 14A:35, 14A:39,
14A:41, 14A:44, 14A:46, 14A:48,
14A:50, 23:24, 23:34, 24:25,
26:11, 28:26, 28:38, 28:41, 28:42,
28:44, 28:47, 31:14, 31:15, 31:18,
32:26, 33:16, 33:35, 33:36, 33:41,
33:43, 33:55, 34:56, 34:65, 34:72,
34:89, 35:62, 35:64, 35:66, 35:68,
35:79, 37:59, 37:60, 37:62, 38:7,
38:14, 39:68, 39:70, 39:71, 40:26,
40:40, 40:62, 41:95, 42:92, 42:94,
43:63, 43:64, 43:66, 43:83, 44:46,
44:57, 45:15, 45:22, 45:23, 46:53,
46:54, 46:56, 48:39

Trustee, 3:5, 3:15, 3:21, 5A:3, 14:11,
14:12, 14:21, 14:23, 14:25, 14:27,
14:29, 14:30, 14:32, 14:40, 14:55,
14:56, 14:60, 14:74, 14:88, 14:90,
14:92, 14:96, 14:102, 14:124,
14:128, 14:130 to 14:132, 14A:2,
14A:7, 14A:8, 14A:11, 14A:22,
14A:24, 14A:25, 14A:28, 14A:29,
14A:35, 14A:39, 14A:41, 14A:44,
14A:46, 14A:48, 14A:50, 23:24,
23:34, 24:25, 26:11, 28:26, 28:38,
28:41, 28:44, 28:47, 31:14, 31:15,
31:18, 32:26, 33:35, 33:36, 33:41,
33:43, 33:55, 34:56, 34:65, 34:72,
34:89, 35:66, 35:68, 35:79, 37:62,
38:7, 39:68, 39:70, 39:71, 40:26,
40:40, 40:62, 41:95, 42:92, 42:94,
43:64, 43:66, 43:83, 44:46, 44:57,
45:15, 45:22, 45:23, 46:53, 46:54,
46:56, 48:39

APPRECIATION

Divorce, 14:58
Stock, 10:12, 10:43, 17:2, 21:6, 24:11,
24:26, 30:78

ARBITRATION

Accounting, 34:89, 46:19
Beneficiary, 22:13, 34:89, 45:7
Creditors, 21:8, 22:15, 34:89
Generally, 40:27
Taxation, 45:7, 46:19

ARIZONA

Executors, 12:6
Gift, 13:29, 14:52
Marital property, 13:15, 13:29 to 13:31

ARIZONA—Cont'd

Statutes, 9:5, 13:15, 16:5, 18:5
Trust, 7:5, 8:2, 12:6, 13:15, 14:52,
14A:3

ARKANSAS

Administrators, 7:6
Executors, 7:6, 12:7
Investment, 7:6
Marital property, 13:15, 13:32 to 13:34
Statutes, 13:15, 16:5, 18:5
Trust, 7:6, 13:15, 14:54, 14A:4
Trustees, 7:6, 12:7

ARREST

Contract, 37:39
Trustee, 37:39, 37:79

ART

Education, 6:26

ARTICLES OF INCORPORATION

Amendment, 43:84, 44:16

ASSESSMENTS

Exemptions, 6:11, 6:32
Improvements, 7:11, 7:26, 7:38, 7:46
Mortgage, 7:25
Payment, 7:15, 7:31, 7:38
Stock, 6:32
Tax, 15:9, 24A:22

ASSETS

Charitable remainder trusts, 14:7, 14:34
Compromise, 4:20, 23:18, 25:1
Marital Property, 5:5, 7:51, 11:10,
12:52, 13:1, 13:2, 13:4, 13:5, 13:7,
13:9, 13:10, 13:14 to 13:17, 13:21,
13:54, 13:60, 13:81, 13:83,
13:104, 13:112, 13:121, 13:124,
13:161, 13:175, 14:58, 14:60,
14:114, 14:128, 14A:28, 14A:35,
14A:41, 14A:42, 19:3, 23:4
Real Estate, 5:5, 12:10, 12:22, 12:26,
12:34, 14:11, 14A:25, 14A:42,
15:2, 20:4, 21:2, 21:4, 21:10,
23:14, 26:28, 29:33, 30:44, 33:42,
36:13, 40:52, 41:34
Settlement, 6:39, 6:46, 9:4, 10:32,
11:10, 13:9, 14:26, 14A:2, 14A:7,
14A:22, 14A:24, 14A:25, 14A:35,
14A:39, 14A:41, 14A:46, 14A:48,
16:4, 18:4, 20:4, 20:7, 21:10, 22:2,

INDEX

ASSETS—Cont'd

23:3, 23:14, 23:24, 24:7, 25:1,
25:20, 25:22, 25:23, 26:21, 29:82,
30:63, 31:18, 33:49, 33:51, 33:52,
34:67, 34:87, 34:89, 35:44, 37:61,
39:75, 40:31, 40:42 to 40:44,
40:47, 40:58, 41:34, 41:64, 42:94,
44:52, 45:17, 45:18, 45:21, 47:85

Tax, 1:4 to 1:6, 3:27, 4:8, 4:11, 5:3,
5A:6, 5A:7, 5A:10, 6:26, 6:34,
7:49, 9:2, 9:14, 9:17, 10:6 to 10:8,
10:13, 10:14, 10:23, 10:25, 10:29,
10:37, 10:41, 10:42, 10:48 to
10:50, 11:4, 11:6, 11:8, 11:9,
11:11, 11:14, 11:18, 12:43, 13:1,
13:7, 13:14, 13:15, 13:21, 13:161,
14:1, 14:2, 14:5 to 14:11, 14:17,
14:18, 14:21, 14:22, 14:26, 14:28
to 14:35, 14:39 to 14:42, 14:50,
14:52, 14:72, 14:78, 14:80, 14:82,
14:110, 14:116, 14:124, 14:128,
14:132, 14A:2, 14A:8, 14A:11,
14A:24, 14A:28, 14A:29, 14A:35,
14A:36, 14A:39, 14A:41, 14A:42,
14A:46, 14A:48, 15:10, 17:2, 17:3,
18A:1, 18A:3, 19:3, 19:5, 22:1,
22:9, 23:1, 23:3, 23:17, 23:24,
23:25, 24:2 to 24:4, 24:6 to 24:8,
24:10 to 24:12, 24:14 to 24:16,
24:20, 24:21, 24:25 to 24:27,
24A:16, 25:1, 25:15, 25:21, 25:23,
26:6, 26:21, 26:31, 28:41, 29:12,
29:33, 29:36, 29:58, 29:85, 30:27,
30:67, 31:5, 31:7, 31:18, 32:29,
33:20, 33:28, 33:36, 33:42, 35:36,
36:13, 37:26, 37:39, 39:29, 39:68,
39:84, 39:90, 39:95, 40:22, 40:39,
40:49, 40:52, 40:53, 40:55 to
40:58, 40:62, 41:23, 41:32, 41:80,
42:90, 43:36, 44:19, 44:73, 45:8,
45:20, 45:21, 45:23, 46:19, 46:20,
46:24, 48:4

Valuation, 2:7, 3:22, 14:20, 18A:1,
18A:3, 21:8, 44:73

Ward, 14:42

Wasting, 20:5

ASSIGNMENT

Bankruptcy, 8:12, 8:17, 8:34, 8:38,
8:42, 8:45, 9:7, 9:17, 9:21, 9:24,
9:29, 9:48, 9:50, 10:26, 11:4, 11:8,
11:19, 14:59, 14:73, 14:101,
14:102, 14:119, 14:131, 14:139,

ASSIGNMENT—Cont'd

14A:8, 18:5, 28:53, 28:94, 29:82,
33:50, 33:52, 35:69

Consent, 14:61, 14A:7, 14A:28

Control, 9:24, 9:29, 14A:8, 14A:28,
29:82

Employee, 8:21, 9:7, 9:15, 9:25, 9:29,
9:49, 10:26, 11:4

England, 33:50, 33:52

Gifts, 14:38, 14:43, 14:49, 14:51,
14:53, 14:55, 14:59, 14:61, 14:63,
14:65, 14:69, 14:71, 14:73, 14:75,
14:77, 14:79, 14:81, 14:85, 14:89,
14:91, 14:93, 14:95, 14:99, 14:101
to 14:103, 14:105, 14:107, 14:110,
14:113, 14:119, 14:121, 14:123,
14:125, 14:129, 14:131, 14:135,
14:137, 14:139, 14:143, 14:145,
14:149, 22:17

Group insurance, 8:21, 8:34, 8:37, 9:34

Priority, 9:48, 9:52, 14A:8

Spendthrift trust, 14:38, 14:102, 14:110,
14A:8, 14A:28

Stock, 8:34, 9:21, 9:24, 9:25, 9:50,
14A:28

Surrender, 8:11, 8:12, 8:17, 8:34, 8:42

Trust, 5A:1, 8:21, 8:34, 9:7, 9:17, 9:34,
9:49, 11:4, 14:38, 14:61, 14:102,
14:107, 14:110, 14A:7, 14A:8,
14A:28, 14A:41, 22:17, 29:82,
35:69, 37:70

Trustees, 8:34, 14A:7, 14A:8, 14A:28,
28:53, 29:82, 33:52, 37:70

ASSOCIATIONS

Condominium associations, 7:31

Creation, 25:19, 40:58

Members, 40:58, 40:61

Property, 6:23, 6:29, 9:10, 45:25

Trustees, 25:19, 40:64

Trusts, 4:6, 40:58, 45:25

ATTACHMENT

Consideration, 6:29, 8:6, 8:14, 8:19,
8:34, 8:47, 9:37, 14A:7, 14A:8,
14A:11, 14A:28

Creditors, 6:8, 6:11, 6:15, 6:21, 6:25 to
6:27, 6:29, 6:32, 6:33, 6:39, 6:44,
6:45, 6:47, 6:49, 6:52, 6:53, 7:5,
7:7, 7:21, 7:26, 7:31, 7:47, 7:49,
8:5, 8:6, 8:14, 8:18, 8:19, 8:21,
8:25, 8:26, 8:32 to 8:34, 8:37,

ATTACHMENT—Cont'd

8:38, 8:42, 8:47, 8:48, 8:53, 9:2, 9:3, 9:5, 9:8, 9:10, 9:11, 9:13, 9:15 to 9:17, 9:19 to 9:30, 9:32, 9:33, 9:35 to 9:53, 10:14, 10:17, 10:21, 10:22, 10:43, 10:47, 10:50, 11:4, 11:8, 11:19, 11:22, 11:28, 11:31, 11:34, 12:10, 12:11, 13:138, 14:17, 14:29, 14:35, 14:54, 14:62, 14:64, 14:77, 14:102, 14:112, 14A:2, 14A:7, 14A:8, 14A:11, 14A:24, 14A:28, 14A:39, 16:5, 18:5, 22:15, 22:16, 26:2, 29:82, 34:58, 45:10

Death, 6:15, 6:19, 6:21, 6:22, 6:25 to 6:27, 6:29, 6:32, 6:37 to 6:39, 6:42, 6:44, 6:47, 6:53, 7:5, 7:7, 7:8, 7:15, 7:21, 7:23, 7:25, 7:26, 7:31, 7:33, 7:38, 7:44, 7:47, 7:49, 7:52, 8:5, 8:8, 8:14, 8:15, 8:18, 8:21, 8:25, 8:26, 8:34, 8:42, 8:47, 8:48, 8:53, 9:17, 9:21, 9:22, 9:28, 9:32, 9:38, 9:44, 9:52, 10:14, 10:24, 10:30, 10:40, 10:45, 10:47, 10:50, 10:52, 10:55, 10:56, 11:22, 11:27, 11:28, 11:34, 12:10, 12:11, 13:138, 14:29, 14:77, 14A:7, 14A:8, 14A:11, 14A:24, 14A:39

Spendthrift trusts, 8:34, 9:49, 14:17, 14:62, 14:64, 14:102, 14A:24

Title, 7:38, 7:49, 9:38, 9:41, 9:51, 11:28, 12:11, 14A:2, 14A:8, 14A:11, 14A:24

Trust, 6:18, 7:5, 7:7, 7:14, 7:23, 7:41, 7:49, 8:21, 8:34, 9:10, 9:13, 9:17, 9:49, 10:18, 10:21, 10:24, 10:30, 10:45, 10:52, 11:4, 11:31, 14:17, 14:19, 14:29, 14:35, 14:45, 14:54, 14:62, 14:64, 14:102, 14:112, 14A:2, 14A:7, 14A:8, 14A:11, 14A:24, 14A:28, 14A:39, 20:7, 22:15, 22:16, 26:2, 29:82, 34:58, 45:10

ATTORNEY GENERAL

Charitable trusts, 30:58

ATTORNEYS

Accounting, 14A:2, 20:3, 25:1, 25:9, 34:89, 39:45, 40:62, 45:23

Administrators, 7:6

Advice, 4:6, 4:8 to 4:10, 4:13, 23:33, 25:1, 25:14, 29:17, 34:89, 40:60, 40:61, 44:33, 45:27, 48:25

ATTORNEYS—Cont'd

Authority, 4:18, 14A:2, 14A:11, 14A:29, 14A:35, 26:18, 26:20, 30:14, 31:3, 34:89, 36:25, 38:30, 40:62, 45:23

Burden of proof, 14A:8, 14A:11, 14A:29

Conflict of interest, 40:61

Delegation, 14A:35

Employment, 25:19

Estate planning, 4:2, 4:10, 4:12, 4:17, 30:40, 44:71

Executors, 7:6

Fee, 29:17, 30:14, 30:40, 40:9, 40:10, 40:61, 40:62, 42:17, 44:15, 44:65, 45:23, 45:27

Fiduciary, 7:6, 14A:8, 14A:35, 23:33, 25:17, 26:20, 45:23

Forced sale, 7:6

Gifts, 14A:2, 14A:29

Good faith, 4:8 to 4:10, 34:89, 45:23

Legal advice, 4:8, 23:33, 25:14, 29:17, 40:60, 44:33, 48:25

Sale, 7:6, 30:14

Trustee, 4:12, 14A:2, 14A:8, 14A:11, 14A:29, 14A:35, 20:7, 24:24, 25:14, 25:18 to 25:20, 26:18 to 26:20, 31:31, 34:89, 37:43, 40:62, 44:15, 45:23

Unauthorized practice of law, 4:16, 4:17

AUDITS

Financial statements, 48:57

Issuance, 43:45

Use of, 39:91

AUSTRALIA

Trusts, 24:22, 34:35, 34:89, 39:75, 39:84

AUTOMOBILES

Insurance, 6:13, 6:28

BAD FAITH

Purchaser, 45:11

Third parties, 14A:28

Trustees, 14A:7, 14A:8, 14A:28, 33:52, 43:71, 45:11

BAILMENT

Trust, 5A:12

INDEX

BANK DEPOSITS

Debt, 24:21
Estate tax, 24:21
Trusts, 24:21

BANKRUPTCY

Assignments, 38:10
Beneficiary, 2:10, 3:15 to 3:18, 5:2,
5A:7, 5A:10, 5A:12, 6:37, 6:50,
7:12, 8:4, 8:12 to 8:14, 8:16 to
8:18, 8:20, 8:26, 8:27, 8:34, 8:38
to 8:40, 8:42, 8:45, 8:47, 8:48,
8:50, 9:3, 9:5, 9:7, 9:14, 9:16,
9:17, 9:19, 9:21, 9:28 to 9:30,
9:32, 9:33, 9:37, 9:39, 9:41, 9:45,
10:7, 10:8, 10:20, 10:24, 10:30,
10:49, 10:51, 10:55, 11:19, 14:15,
14:21, 14:23, 14:24, 14:27, 14:32,
14:44, 14:101, 14:102, 14:119,
14:133, 14:140, 14A:2, 14A:8,
14A:24, 14A:25, 14A:29, 14A:35,
14A:36, 14A:42, 14A:48, 14A:50,
23:9, 26:23, 31:9, 32:28, 33:40,
33:52, 34:58, 34:67, 34:89, 35:61,
36:9, 40:15, 42:63, 42:66
Breach of trust, 5A:12, 30:76, 35:79
Constructive trusts, 3:16, 22:12
Contingency, 9:51
Contract, 2:10, 3:9, 3:20, 3:23, 5A:12,
6:35, 6:37, 6:48, 7:12, 8:12 to
8:14, 8:17, 8:20, 8:26, 8:27, 8:34,
8:38, 8:40, 8:42, 8:45 to 8:48,
8:50, 9:4, 9:12, 9:17, 9:19, 9:21,
9:22, 9:30, 9:33, 9:50, 9:51, 9:53,
10:3, 10:7, 10:15, 10:19, 10:20,
10:23, 10:24, 10:27, 10:30 to
10:32, 10:37, 10:43, 10:50, 10:53,
14:23, 14:59, 14:73, 14:101,
14:119, 14:131, 25:6, 30:76, 33:50,
35:79, 39:76
Creditors, 2:10, 3:2, 3:5, 3:6, 3:8 to
3:14, 3:17 to 3:19, 3:22, 3:23, 3:25
to 3:28, 4:10, 4:11, 4:14, 5:2, 5:3,
5A:7, 5A:10, 6:4, 6:6, 6:10, 6:12,
6:17, 6:21, 6:33 to 6:35, 6:39,
6:46, 6:48, 6:49, 7:2, 7:6, 7:12,
7:28, 7:35, 7:49, 8:4, 8:12 to 8:14,
8:16 to 8:18, 8:20, 8:26, 8:34,
8:38, 8:39, 8:42, 8:45, 8:47, 8:48,
8:50, 9:2 to 9:5, 9:8, 9:10, 9:14,
9:16, 9:17, 9:19, 9:21, 9:22, 9:24,
9:27 to 9:30, 9:32, 9:33, 9:35 to
9:39, 9:41, 9:43 to 9:46, 9:48,

BANKRUPTCY—Cont'd

9:50, 9:51, 9:53, 10:1, 10:3, 10:4,
10:7, 10:15, 10:16, 10:20, 10:22,
10:32, 10:35, 10:37, 10:43, 10:50,
10:51, 11:1, 11:4, 11:7, 11:8,
11:11, 11:19, 12:26, 14:15, 14:21,
14:23, 14:27, 14:32, 14:70, 14:73,
14:102, 14:133, 14:140, 14A:2,
14A:8, 14A:24, 14A:25, 14A:29,
14A:35, 14A:36, 14A:42, 14A:48,
14A:50, 18:4, 18:5, 20:2, 20:3,
22:16, 23:9, 23:33, 25:3, 25:4,
25:6, 25:14, 25:17, 25:22, 25:24,
26:1, 26:3, 26:9 to 26:12, 26:14,
26:16, 26:21, 26:23, 26:24, 28:53,
29:66, 29:69, 29:82, 30:72, 30:73,
31:10, 32:28, 33:35, 33:40, 33:48
to 33:50, 33:52, 33:53, 34:58,
34:67, 34:72, 34:87, 34:89, 35:61,
35:69, 35:79, 37:80, 38:4, 38:10,
39:75, 39:76, 39:88, 39:90, 40:15,
40:36, 42:63, 42:66, 43:83, 46:49,
47:59, 47:85
Delay, 2:10, 3:17, 3:23, 3:25, 3:27,
4:10, 6:17, 8:34, 9:17, 14:27,
14:102, 14A:2, 14A:8, 14A:25,
14A:29, 14A:48, 20:2, 25:3, 25:6,
26:12, 26:20, 28:53, 29:82, 32:28,
34:89, 35:69
Employee benefit trusts, 6:35
Fraud, 2:10, 3:9, 3:23, 3:25 to 3:27,
4:10, 4:14, 6:10, 6:48, 7:23, 8:38,
8:45, 9:36, 9:41, 14A:8, 14A:29,
14A:35, 25:3, 25:14, 26:1, 26:9 to
26:24, 26:26, 26:30, 29:69, 30:72,
30:75, 31:10, 32:28, 33:48, 33:52,
34:66, 34:67, 34:87, 34:89, 38:4,
39:76, 42:66, 47:85
Powers of appointment, 3:15, 5A:10,
14:21, 14:32, 14A:2, 34:72
Preference, 3:22, 3:23, 29:82, 33:49 to
33:51, 35:79, 38:10, 41:92
Settlor, 3:17, 10:37, 14:15, 14:21,
14:23, 14:24, 14:27, 14:32, 14:70,
14:102, 14:140, 14A:2, 14A:8,
14A:24, 14A:25, 14A:29, 14A:35,
14A:36, 14A:42, 14A:50, 22:12,
22:16, 23:9, 25:4, 26:1, 26:3, 26:9
to 26:24, 29:66, 30:72, 31:10,
32:28, 33:40, 33:49, 33:54, 34:59,
34:65 to 34:67, 34:72, 34:77,
34:89, 35:61, 35:64, 36:9, 39:75,

BANKRUPTCY—Cont'd

- 40:15, 42:63, 42:66, 42:89, 43:83, 46:49, 47:59
- Spendthrift trusts, 3:17, 5:3, 8:34, 10:1, 10:7, 10:37, 14:27, 14:70, 14:102, 14A:24, 14A:25, 14A:29, 14A:48, 20:2, 23:9
- Trust, 1:8, 2:10, 3:15 to 3:18, 3:23, 3:27, 4:10, 4:11, 4:14, 5:2, 5A:7, 5A:10, 5A:12, 6:50, 7:2, 7:6, 7:23, 7:49, 8:4, 8:34, 9:7, 9:10, 9:17, 10:1, 10:3, 10:7, 10:24, 10:30, 10:31, 10:35, 10:37, 11:4, 14:1, 14:15, 14:21, 14:23, 14:24, 14:27, 14:32, 14:70, 14:102, 14:140, 14A:2, 14A:8, 14A:24, 14A:25, 14A:29, 14A:35, 14A:36, 14A:42, 14A:48, 14A:50, 20:2, 20:3, 22:12, 22:16, 23:7, 23:9, 23:33, 25:4, 25:6, 25:24, 26:1, 26:3, 26:9 to 26:23, 26:30, 29:66, 29:69, 29:82, 30:76, 31:9, 31:10, 32:28, 33:35, 33:40, 33:49, 33:53, 33:54, 34:58, 34:59, 34:65, 34:67, 34:72, 34:77, 34:87, 34:89, 35:61, 35:64, 35:69, 35:79, 36:9, 36:11, 38:10, 39:75, 40:15, 40:36, 42:63, 42:66, 42:89, 43:83, 46:49, 47:59, 47:85
- Trustees, 3:13, 5:2, 6:33, 7:6, 8:34, 10:36, 14A:2, 14A:8, 14A:24, 14A:25, 14A:29, 14A:48, 14A:50, 20:3, 22:12, 23:33, 25:6, 25:14, 28:53, 29:82, 32:28, 33:35, 33:52, 34:67, 34:72, 34:89, 35:64, 36:9, 36:11, 39:75, 40:36

BANKS

- Breach of trust, 32:20
- Concealment, 26:26
- Creditors, 4:14, 9:10, 20:3, 22:1, 22:14, 22:16, 25:7, 25:8, 25:12, 25:13, 25:20, 29:82, 41:40, 41:61
- Deposits, 22:4, 24:27, 28:57, 29:39, 30:31, 30:33, 30:49, 32:19, 33:16, 37:35, 37:37, 39:38, 39:59, 41:01, 41:41, 44:113
- Failed, 24A:28, 25:8, 25:13, 26:26
- Foreign bank, 21:18, 22:10, 24:27, 24A:23, 24A:28, 25:20, 30:49, 44:113
- Foreign credit, 35:38
- Generally, 48:14

BANKS—Cont'd

- Insolvency, 9:10, 29:82, 31:1, 37:39
- Investments, 21:2, 22:2, 32:19, 33:42, 37:35, 41:01, 41:54, 44:113
- Third parties, 22:9, 24A:21, 33:42, 34:88, 39:61, 41:54
- Trustee, 4:14, 21:22, 21:24, 22:12, 22:14, 22:16, 23:8, 23:30, 24:27, 25:7, 25:8, 25:12, 25:20, 28:57, 28:128, 29:82, 30:32, 32:22, 32:24, 33:21, 33:42, 34:29, 34:88, 35:56, 37:39, 39:44, 41:37, 41:93, 42:37, 42:92, 43:40, 48:4
- Value, 21:2, 22:16, 24:27, 29:3, 30:31, 33:5, 41:01, 41:61

BASIS

- Tax, 4:11, 5A:6, 9:3, 9:7, 13:21, 14:34, 14:70, 14:80, 14A:2, 14A:35, 14A:42, 14A:50, 16:3, 17:2, 17:3, 17:6, 18:1, 18:2, 22:9, 22:10, 24:7, 24:15, 24:19, 24:21, 24:22, 24:25, 24A:16, 24A:21, 24A:23, 24A:26, 31:5, 31:7, 32:29, 33:20, 35:28, 36:8, 36:9, 36:24, 37:24, 37:26, 39:84, 39:91, 39:95, 40:18 to 40:20, 40:52, 40:54, 40:62, 41:15, 42:24, 42:90, 43:64, 44:21, 46:19, 46:24, 47:84

BENEFICIARIES

- Absolute, 5A:5, 14:16, 14:72, 14:110, 14A:2, 14A:8, 14A:28, 14A:29, 26:2, 34:80, 37:39, 40:24, 44:99, 47:79
- Acceptance, 14:18, 14:23, 14:107, 14:113, 14:123, 14A:8, 14A:35
- Accounting, 3:16, 14A:2, 19:6, 31:7, 34:89, 40:52, 41:34, 45:25
- Accumulation, 24:2, 24:8, 24:9, 24:21, 24:25, 39:24, 41:64, 47:52
- Actions, 14:3, 14:15, 14:17, 14:123, 14A:24, 14A:28, 14A:29, 14A:35, 14A:46, 14A:48, 14A:50, 22:13, 26:8, 31:11, 32:18, 34:89, 39:63, 45:7, 45:11, 46:57
- Agreement, 3:16, 3:17, 8:34, 8:43, 8:48, 14A:2, 14A:7, 14A:8, 14A:28, 14A:41, 14A:48, 20:4, 21:21, 22:13, 23:24 to 24:25, 28:26, 30:58, 40:24, 40:43, 46:3
- Assignment, 5A:1, 8:23, 8:34, 8:37, 8:43, 14:102, 14:107, 14:110,

INDEX

BENEFICIARIES—Cont'd

14:113, 14:123, 14A:7, 14A:8,
14A:28, 14A:41, 33:52, 41:75
Associations, 40:58, 45:25
Attachment, 7:23, 8:34, 8:37, 8:48,
10:21, 11:28, 14:17, 14:19, 14:45,
14:102, 14:112, 14A:2, 14A:7,
14A:8, 14A:11, 14A:24, 14A:28,
26:2, 45:10
Bond, 41:34
Books, 20:10, 24:18, 31:24, 40:15,
40:52
Burden of proof, 14A:8, 14A:11,
14A:28 to 32:28
Capacity, 7:23, 14:30, 14:117, 14A:35,
14A:48, 28:44, 31:15, 31:16,
31:24, 32:28, 32:32, 33:31, 34:89,
36:10, 41:64, 41:80, 42:70, 43:63,
43:64, 45:13, 45:17, 47:52
Capital gains, 14:34, 24:2, 24:9, 24:12,
24:25, 28:41, 29:85, 32:18, 38:19,
40:52, 42:36, 44:109, 45:19, 45:20
Change, 5A:5, 8:23, 8:24, 8:34, 8:37,
8:48, 14:18, 14:32, 14A:2, 14A:7,
14A:8, 14A:28, 14A:50, 19:6,
23:25, 31:14, 31:16, 31:24, 33:36,
33:46, 35:65, 37:61, 41:34, 43:63,
45:7
Charitable trusts, 14:34, 30:58, 32:25,
32:28, 33:36, 38:19, 45:7
Children, 7:23, 8:24, 8:37, 8:43, 10:21,
11:28, 13:14, 14:2, 14:17, 14:19,
14:30, 14:96, 14A:7, 14A:24,
14A:29, 14A:41, 20:10, 23:24,
24:2, 26:8, 41:34, 42:94
Class, 5A:4, 14:2, 14:96, 14A:2,
14A:25, 23:9, 23:25, 23:26, 24:8,
26:25, 31:7, 31:12, 31:24, 32:23,
32:26, 34:89, 35:56, 39:63, 41:64,
42:94, 43:64
Consent, 14:23, 14:117, 14:144, 14A:7,
14A:11, 14A:24, 14A:28, 14A:29,
14A:50, 19:6, 23:24, 23:25, 31:11,
31:14, 31:16, 31:24, 32:26, 33:36,
33:41, 36:10, 37:39, 37:61, 37:66,
39:70, 41:64, 45:10, 45:13, 48:32
Consideration, 8:34, 8:43, 14:18, 14:24,
14:36, 14A:7, 14A:8, 14A:11,
14A:28, 14A:41, 14A:46, 14A:48,
23:25, 24:8, 28:44, 31:12, 31:15,
31:17, 31:18, 32:23, 32:28, 41:34,
43:64, 47:25

BENEFICIARIES—Cont'd

Construction, 14:24, 14A:7, 14A:8,
14A:11, 14A:28, 14A:35, 14A:41,
14A:46, 14A:48, 14A:50, 22:13,
29:85, 33:52, 42:94
Constructive trusts, 3:16, 22:13, 45:17
Contingent interest, 5A:3, 14:23
Controls, 23:25, 31:15
Conveyances, 13:54, 28:42, 36:10
Corporations, 2:11, 4:12, 14:24,
14A:11, 24:2, 24:12, 24:14, 24:25,
26:25, 29:36, 40:58, 41:34, 43:79
Correspondence, 25:10, 37:39
Creditors, 3:17, 5A:1, 5A:4, 5A:5, 8:2,
8:9, 8:23, 8:24, 8:34, 8:37, 8:43,
8:48, 10:21, 10:38, 11:28, 13:14,
13:54, 14:2, 14:14, 14:15, 14:17,
14:20, 14:21, 14:23, 14:32, 14:34,
14:60, 14:72, 14:96, 14:102,
14:107, 14:110, 14:112, 14:113,
14:117, 14:123, 14:124, 14:144,
14A:2, 14A:7, 14A:8, 14A:11,
14A:24, 14A:25, 14A:28, 14A:29,
14A:35, 14A:36, 14A:41, 14A:46,
14A:48, 14A:50, 20:10, 23:9,
23:26, 24:7, 25:10, 26:2, 26:8,
31:16, 32:28, 32:32, 33:52, 34:89,
39:63, 40:15, 41:64, 42:94, 43:64,
43:66, 43:79, 45:10, 45:11, 46:48,
46:49, 47:59, 47:72
Damages, 8:2, 14A:24, 14A:28, 45:11
Default, 14A:2, 14A:11, 14A:50, 23:24,
24:25, 45:19
Deferred compensation, 14A:28
Definition, 5A:3, 14:20, 14:23, 14A:7,
14A:36, 14A:46, 14A:48, 31:7,
33:41, 33:52, 34:89, 35:56, 45:7,
47:54
Descent, 7:23
Designation, 8:9, 28:44, 32:23
Determinable, 14:96, 14A:25, 24:25
Disclaimer, 14:32, 14:107, 14:117,
14:123
Discretionary trust, 3:17, 5A:3, 5A:5,
14:14, 14:20, 14:36, 14:112,
14:124, 14:144, 14A:2, 26:2,
32:25, 32:28, 33:36, 36:10, 38:19,
40:49
Distribution, 5A:3 to 5A:5, 14:14 to
14:17, 14:20, 14:32, 14:72, 14:96,
14:112, 14:124, 14A:2, 14A:7,
14A:8, 14A:11, 14A:24, 14A:28,

BENEFICIARIES—Cont'd

14A:29, 14A:35, 14A:36, 14A:41,
14A:46, 14A:50, 19:2, 23:24, 24:2,
24:9, 24:21, 24:25, 29:85, 34:52,
36:13, 39:70, 41:34, 43:71

Duties, 14:3, 14:23, 14:113, 14:117,
14A:8, 14A:11, 14A:35, 14A:50,
19:2, 31:7, 31:11, 31:14, 31:15,
31:24, 32:26, 33:31, 33:41, 35:65,
35:66, 36:10, 37:39, 37:66, 39:23,
39:70, 41:34, 41:71, 42:36, 42:70,
42:94, 43:64, 44:109, 45:7, 45:12,
47:25

Education, 14:20, 14:102, 14:110,
32:25, 33:36, 37:35

Election, 13:14, 14A:7, 14A:50, 24:2,
24:6, 24:12, 37:25, 48:32

Enforcement, 11:28, 14:102, 14A:2,
14A:24, 20:4, 22:13, 23:9, 24:25,
26:25, 29:85, 33:41, 34:89, 35:56,
37:66, 40:15, 42:94, 43:79, 45:19,
47:72

Equitable, 3:17, 5A:3, 11:28, 14:23,
14:45, 14:117, 14:124, 14A:2,
14A:28, 23:9, 31:14, 33:52, 41:75

Estate planning, 4:12, 14:2, 14:36,
14A:46, 24:7, 32:25, 33:36, 42:94

Estate tax, 8:2, 14:30, 14A:2, 14A:8,
14A:11, 14A:46, 24:21, 24:25,
28:41, 32:18

Estoppel, 14A:28, 28:44

Family, 5A:5, 7:23, 10:21, 10:38,
10:54, 11:28, 14:3, 14:19, 14:60,
14:110, 14A:8, 14A:11, 14A:28,
14A:36, 14A:46, 14A:48, 20:4,
20:10, 23:16, 23:26, 24:7, 26:2,
31:12, 31:17, 31:18, 32:25, 32:28,
33:36, 33:42, 40:40, 40:58, 45:7,
45:12, 45:17, 45:25

Foreign trusts, 14A:28, 19:6, 22:13,
23:16, 23:24, 24:2, 24:4, 24:6 to
24:10, 24:12, 24:14, 24:18, 24:21,
24:25, 39:63, 40:27, 43:63, 45:7

Forfeiture, 14:18, 37:39, 46:48

Fraud, 7:23, 8:2, 8:23, 8:37, 14:36,
14:107, 14A:8, 14A:11, 14A:28,
14A:29, 14A:35, 14A:46, 26:2,
32:28, 33:52, 34:89, 36:10, 37:39,
39:70, 42:94, 43:64, 43:79, 45:11,
45:13, 46:57

Fraudulent conveyances, 36:10

Future interests, 31:11

BENEFICIARIES—Cont'd

Generally, 40:24, 40:27

Gift, 13:14, 14:2, 14:32, 14:34, 14:110,
14:117, 14A:2, 14A:8, 14A:29,
14A:46, 23:24, 24:7, 24:25, 32:18,
42:36

Gift tax, 14:32, 14A:2, 14A:29, 14A:46,
23:24, 24:7, 24:25, 32:18, 42:36

Grandchildren, 14:32, 23:24, 41:34

Heirs, 10:23, 14:107, 14:123, 38:9

Homestead, 7:23

Identifiable, 8:2, 14:23, 19:2, 30:58,
37:66, 39:63, 41:64, 47:51

Identification, 5A:1, 14A:36, 24:25,
31:24, 35:56

Impartiality, 37:66

In personam, 14A:36

In rem, 14A:36, 20:4, 24:6

Income beneficiaries, 14A:25

Income tax, 8:2, 10:23, 14:34, 14:124,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:29, 14A:35, 14A:36,
14A:41, 14A:46, 14A:48, 14A:50,
23:25, 24:2, 24:7, 24:9, 24:14,
24:18, 24:21, 24:25, 28:41, 29:36,
32:18, 37:25, 37:35, 37:39, 38:19,
39:23, 39:24, 40:52, 42:36, 45:7,
46:21, 47:25

Indefeasible, 31:16

Indemnification, 36:10, 40:38, 45:13

Information, 4:12, 19:6, 20:10, 21:22,
24:8, 24:14, 24:25, 25:10, 29:85,
31:7, 31:24, 32:25, 32:28, 33:36,
33:37, 33:41, 34:80, 35:56, 35:65,
35:66, 37:39, 37:66, 40:44, 40:58,
42:73, 43:64, 43:79, 45:7, 45:25,
46:3, 47:51, 47:72, 47:79, 48:32

Inheritance, 14A:24, 14A:41, 14A:46,
24:21, 32:18, 32:25, 33:36, 39:23,
42:36

Insurance trusts, 8:34

Intent, 3:17, 8:9, 8:24, 8:34, 8:43, 8:48,
11:28, 13:54, 14:15, 14:17, 14:72,
14:102, 14:117, 14A:2, 14A:8,
14A:11, 14A:24, 14A:28, 14A:29,
14A:35, 14A:41, 14A:46, 14A:48,
24:8, 26:8, 26:25, 31:7, 31:16,
32:28, 33:52, 34:89, 43:71

Joint tenants, 7:23

Jurisdiction, 3:17, 5A:1, 5A:5, 14:20,
14:24, 14:32, 14:123, 14A:2,

INDEX

BENEFICIARIES—Cont'd

14A:7, 14A:8, 14A:24, 14A:28,
14A:35, 14A:36, 14A:41, 14A:50,
19:6, 20:4, 22:13, 23:9, 23:25,
23:26, 24:2, 24:6, 24:25, 25:10,
26:2, 28:44, 29:36, 30:61, 31:7,
31:12, 31:16, 31:18, 32:27, 32:28,
33:41, 34:81, 34:89, 35:66, 36:10,
37:25, 37:39, 39:63, 40:27, 40:48,
41:64, 41:71, 41:93, 42:94, 43:63,
43:79, 47:25, 47:59, 47:72

Lack of, 5A:3, 7:23, 14:124, 14A:25,
14A:46, 43:71

Liabilities, 10:54, 14:2, 14:72, 14:144,
14A:35, 24:7, 28:44, 33:41, 34:89,
39:70, 40:57, 41:75, 43:63, 45:13

Life insurance, 8:2, 8:9, 8:23, 8:24,
8:34, 8:37, 8:43, 8:48

Limitation of actions, 39:63, 45:7, 46:57

Memorandum, 19:2, 31:12, 31:24,
32:23, 32:32, 42:94, 47:25, 48:32

Minors, 14:22

Notice, 8:43, 13:54, 14A:11, 14A:24,
14A:35, 14A:41, 23:26, 24:8,
24:14, 24:25, 32:28, 33:52, 37:39,
39:70, 41:75, 43:64, 45:7, 47:72,
47:79

Partnership, 2:11, 14:32, 14A:2,
14A:36, 20:4, 23:25, 24:7, 24:12,
24:14, 24:25, 39:24, 44:99, 46:56

Payments, 5A:5, 8:2, 8:23, 8:34, 8:43,
8:48, 10:23, 10:38, 10:54, 11:28,
14:20, 14:34, 14:72, 14:102,
14:110, 14:112, 14:124, 14:144,
14A:8, 14A:28, 14A:29, 14A:46,
14A:48, 20:4, 24:7, 24:25, 26:2,
28:33, 31:18, 35:66, 37:35, 40:38

Payor, 24:25

Possession, 3:16, 14:2, 14:123, 14A:46,
24:25, 32:28, 36:10, 37:39, 38:19,
46:57, 47:72, 47:79

Power of appointment, 14:2, 14:21,
14:30, 14:32, 14:45, 14:60, 14:96,
14:102, 14:124, 14A:7, 14A:8,
14A:11, 14A:24, 14A:25, 14A:28,
14A:29, 14A:35, 14A:41, 14A:46,
14A:48, 14A:50, 23:24, 24:25,
31:14, 31:15

Powers, 3:17, 13:14, 14:16, 14:21,
14:23, 14:24, 14:30, 14:32, 14:96,
14:113, 14A:2, 14A:7, 14A:8,
14A:11, 14A:24, 14A:25, 14A:28,

BENEFICIARIES—Cont'd

14A:29, 14A:35, 14A:36, 14A:41,
14A:46, 14A:48, 14A:50, 19:2,
19:6, 23:24, 23:25, 24:2, 24:7,
24:8, 28:26, 28:44, 29:85, 30:58,
31:7, 31:11, 31:14 to 31:16, 31:24,
32:25, 32:26, 32:32, 33:31, 33:36,
33:41, 33:43, 34:81, 34:89, 35:66,
36:10, 36:14, 37:39, 37:61, 37:66,
38:9, 39:70, 40:39, 40:57, 41:71,
41:75, 42:70, 42:94, 43:63, 43:64,
43:66, 44:109, 45:7, 45:14, 45:25,
47:52, 48:32

Preferences, 19:6

Present interest, 14:32, 14:117

Presumption, 39:70

Principal, 5A:5, 7:23, 8:23, 10:54,
13:14, 14:16, 14:20, 14:36, 14:60,
14:72, 14:96, 14:107, 14:110,
14:112, 14:124, 14:144, 14A:2,
14A:7, 14A:8, 14A:11, 14A:24,
14A:25, 14A:28, 14A:29, 14A:35,
14A:36, 14A:41, 14A:46, 14A:48,
14A:50, 23:26, 24:25, 26:2, 29:36,
31:24, 32:25, 38:9, 40:48, 41:34,
41:64, 41:71, 41:93, 43:71

Priority, 14A:8, 40:15

Privity, 14:3

Profit, 8:34, 10:21, 10:54, 31:11, 37:66,
39:70, 40:52, 41:71, 45:12, 45:13,
45:25, 47:25

Proof, 8:24, 14A:7, 14A:8, 14A:11,
14A:28, 14A:29, 14A:41, 14A:46,
14A:50, 32:28, 34:89, 40:38, 42:94

Protective trusts, 2:11, 3:17, 14:96,
23:26, 28:33, 46:48

Qualifications, 40:40

Real estate, 14A:25, 20:4, 33:42, 36:13,
40:52, 41:34

Reimbursement, 11:28, 14:36, 14A:24,
14A:46, 14A:48, 40:38, 41:71

Relatives, 31:16, 42:94, 47:59, 47:72

Remedies, 2:11, 14:110, 14A:2, 14A:11,
23:9, 25:10, 43:79

Restrictions, 14:15, 14:22, 14:124,
14A:7, 14A:8, 14A:11, 14A:29,
14A:48, 24:25, 33:31, 40:40,
40:52, 41:64, 43:63, 45:7

Revocation, 14:144, 14A:24, 14A:36,
35:66, 40:39, 43:63, 45:14

Rights, 3:16, 8:23, 8:34, 8:43, 14:2,
14:14, 14:16, 14:19 to 14:21,

BENEFICIARIES—Cont'd

14:32, 14:107, 14:113, 14:123,
 14:124, 14:144, 14A:2, 14A:7,
 14A:8, 14A:11, 14A:24, 14A:28,
 14A:29, 14A:35, 14A:41, 14A:46,
 14A:48, 14A:50, 19:2, 20:4, 22:13,
 23:25, 23:26, 24:7, 28:44, 31:14,
 31:16, 31:24, 32:25, 32:32, 33:31,
 33:36, 33:41, 34:80, 34:89, 35:65,
 35:66, 40:39, 40:52, 40:57, 42:94,
 43:63, 43:64, 43:71, 43:79, 45:7,
 45:25, 47:59, 47:72, 47:79

Rules of construction, 14A:7

Sales, 24:25, 29:36

Selection, 14:23, 14:24, 19:6, 20:4

Settlor, 2:11, 3:17, 4:12, 5A:1, 13:14,
 13:54, 14:14 to 14:24, 14:32,
 14:36, 14:60, 14:72, 14:96,
 14:102, 14:110, 14:112, 14:124,
 14:144, 14A:2, 14A:7, 14A:8,
 14A:11, 14A:24, 14A:25, 14A:28,
 14A:29, 14A:35, 14A:36, 14A:41,
 14A:46, 14A:50, 19:2, 20:4, 20:10,
 21:21, 21:22, 22:13, 23:9, 23:16,
 23:24 to 23:26, 24:6, 24:7, 24:25,
 25:10, 26:2, 26:8, 28:26, 28:42,
 28:44, 29:85, 30:58, 30:67, 31:7,
 31:12, 31:14, 31:16 to 31:18,
 31:24, 32:23, 32:25 to 32:28,
 33:36, 33:37, 33:41, 33:42, 34:81,
 34:89, 35:56, 35:59, 35:65, 36:10,
 36:14, 37:61, 37:66, 39:24, 39:63,
 39:70, 40:15, 40:24, 40:27, 40:38
 to 40:40, 40:43, 40:44, 40:48,
 41:64, 41:71, 41:80, 41:93, 41:94,
 42:36, 42:70, 42:73, 42:94, 43:63,
 43:64, 43:66, 43:79, 44:99, 45:7,
 45:11, 45:12, 45:14, 45:17, 46:21,
 46:49, 46:56, 47:25, 47:52, 47:54,
 47:59, 47:72, 47:79

Shareholders, 31:24, 40:52, 40:57,
 44:99

Solvency, 14A:8, 14A:11

Spendthrift trust, 3:17, 5A:3, 10:21,
 14:15 to 14:17, 14:20, 14:23,
 14:60, 14:72, 14:96, 14:102,
 14:110, 14:112, 14:124, 14A:8,
 14A:25, 14A:28, 14A:36, 14A:46,
 14A:48, 14A:50, 23:9, 40:43

Spouse, 7:23, 8:2, 8:24, 8:34, 8:37,
 8:43, 8:48, 13:14, 13:54, 14:17,
 14:36, 14:45, 14:60, 14:96,
 14:102, 14:110, 14:144, 14A:2,

BENEFICIARIES—Cont'd

14A:7, 14A:8, 14A:11, 14A:25,
 14A:28, 14A:29, 14A:41, 14A:46,
 14A:48, 14A:50, 20:10, 23:25,
 24:2, 24:8, 32:28, 38:9, 39:24,
 42:94

Standing, 14:3, 14:14, 33:36, 33:52,
 41:71

Statutes, 3:17, 5A:1, 5A:3, 13:14,
 14:14, 14:15, 14:23, 14:102,
 14:144, 14A:2, 14A:7, 14A:11,
 14A:24, 14A:35, 14A:36, 14A:41,
 14A:46, 14A:48, 14A:50, 19:2,
 31:7, 33:41, 45:7, 45:25

Successors, 14A:7

Support trust, 5A:5, 14:20, 14:102,
 14:110, 14:144

Surrender, 8:2, 8:34, 8:48, 39:70

Tax planning, 14:2, 14:21, 14:30, 14:32,
 14:34, 23:24, 24:10, 35:59, 39:23

Taxation, 11:28, 14:24, 23:24, 24:2,
 24:9, 24:12, 29:36, 31:12, 32:18,
 35:36, 36:13, 36:14, 37:35, 38:19,
 39:24, 40:49, 40:52, 42:36, 43:79,
 45:7, 45:19, 45:20, 45:25, 47:25

Tenants in common, 7:23

Termination, 8:43, 13:14, 14:14, 14:30,
 14:110, 23:26, 35:65, 38:9, 39:70,
 41:64, 42:73, 42:94, 43:79, 45:10,
 45:12, 46:48, 47:59, 47:72

Testamentary trust, 14:36, 28:44, 31:14,
 32:28, 36:10, 43:63, 45:10

Third parties, 14:15, 14A:28, 14A:29,
 22:13, 24:25, 33:42, 39:63, 39:70,
 40:24, 40:27, 40:57, 40:58, 43:64,
 45:13

Tort, 7:23, 14:15, 14:17, 14:124, 14A:2,
 14A:8, 14A:11, 14A:24

Trustee-beneficiary, 5A:3

Trustees, 8:34, 14:124, 14A:2, 14A:7,
 14A:8, 14A:11, 14A:24, 14A:25,
 14A:28, 14A:29, 14A:46, 14A:48,
 14A:50, 19:6, 23:25, 24:9, 24:25,
 26:25, 28:26, 28:33, 28:42 to
 28:44, 29:85, 30:58, 30:61, 31:7,
 31:11, 31:12, 31:14, 31:15, 31:17,
 31:18, 32:23, 32:25 to 32:28,
 33:36, 33:37, 33:41 to 33:43,
 33:52, 34:81, 34:89, 35:59, 35:65,
 35:66, 36:10, 36:14, 37:25, 37:39,
 37:66, 38:9, 38:19, 39:24, 39:63,
 39:70, 40:27, 40:38 to 40:40,

INDEX

BENEFICIARIES—Cont'd

40:44, 41:34, 41:64, 41:71, 41:80,
42:70, 42:94, 43:63, 43:64, 43:66,
43:71, 44:99, 45:7, 45:10 to 45:14,
45:17, 45:19, 45:20, 45:22, 46:56,
48:32

Trusts, 2:11, 3:16, 3:17, 4:12, 5A:1,
5A:3 to 5A:5, 8:34, 13:14, 13:54,
14:2, 14:3, 14:14 to 14:24, 14:30,
14:32, 14:34, 14:36, 14:45, 14:60,
14:72, 14:96, 14:102, 14:107,
14:110, 14:112, 14:113, 14:117,
14:123, 14:124, 14:144, 14A:2,
14A:7, 14A:8, 14A:11, 14A:24,
14A:25, 14A:28, 14A:29, 14A:35,
14A:36, 14A:41, 14A:46, 14A:48,
14A:50, 19:2, 19:6, 22:13, 23:9,
23:16, 23:24, 23:26, 24:2, 24:4,
24:6 to 24:10, 24:12, 24:14, 24:18,
24:21, 24:25, 26:8, 26:25, 28:26,
28:33, 28:41 to 28:44, 29:36,
29:85, 30:58, 30:67, 31:7, 31:12,
31:14 to 31:16, 31:18, 32:18,
32:23, 32:25 to 32:28, 32:32,
33:31, 33:36, 33:37, 33:41 to
33:43, 33:46, 34:89, 35:56, 35:59,
35:65, 35:66, 36:10, 36:13, 36:14,
37:25, 37:35, 37:66, 38:19, 39:24,
39:63, 39:70, 40:15, 40:24, 40:27,
40:40, 40:44, 40:49, 40:52, 40:58,
41:64, 41:71, 41:75, 41:80, 41:93,
41:94, 42:36, 42:70, 42:73, 42:94,
43:63, 43:64, 43:66, 43:71, 43:79,
44:99, 45:7, 45:12, 45:17, 45:19,
45:20, 45:25, 46:21, 46:48, 46:56,
47:54, 48:32

Vested, 3:16, 14:32, 14:124, 14A:7,
14A:36, 14A:46, 14A:48, 28:44,
33:31, 34:89, 37:61, 37:66, 40:15,
42:70, 43:64, 43:71, 45:17, 46:48,
46:49, 46:57, 47:52

Vested interest, 47:52

Veto, 14:124, 14A:2, 14A:7, 14A:8,
14A:11, 14A:24, 14A:28, 14A:29,
14A:35, 14A:41, 14A:46, 14A:50,
19:6, 39:70

Widow, 10:23

Wills, 14:2, 31:7

Writing, 7:23, 8:48, 14:102, 14:117,
14A:7, 14A:11, 14A:28, 14A:46,
22:13, 32:23, 36:10, 37:39, 37:66,
39:63, 39:70, 40:24, 40:43, 41:64,

BENEFICIARIES—Cont'd

41:71, 41:93, 42:94, 43:66, 45:12,
45:13

BIBLE

Family bible, 6:5, 6:10, 6:25, 6:34,
6:36, 6:43, 6:44, 6:48, 6:52

Intestate succession, 6:48

BONDS

Court, 6:35, 6:44, 6:49, 33:16

Creditors, 6:30, 6:34, 6:35, 6:44, 6:49,
7:35, 10:38, 19:3

Enforcement, 7:35, 33:16

Estate tax, 24:22

Income, 6:30, 10:38, 13:87, 21:4, 21:6,
24:22, 40:52

Interest, 6:35, 6:44, 6:49, 7:35, 10:38,
21:6, 24:22, 40:52, 44:113

Investments, 19:3, 21:6, 21:10, 24:22,
40:52, 44:113

Jurisdiction, 24:22, 33:16, 44:113,
47:04

Possession, 6:44

Principal, 21:6, 24:22, 47:04

Protection, 6:30, 6:34, 6:35, 6:44, 6:49,
7:35, 10:38, 13:87, 19:3, 21:4,
21:6, 21:10, 21:11

Qualification, 40:52

Registration, 21:11

Sales, 24:22

Statutes, 6:35, 7:35

Transfer, 10:38, 19:3, 47:04

Trust, 19:3, 24:22, 33:16, 40:52, 44:113
United States, 6:35, 7:35, 10:38, 19:3,
24:22

BONUSES

Allocation, 21:8

BORROWING

Income tax, 37:26

BREACH OF CONTRACT

Trustee, 37:71

BREACH OF DUTY

Agents, 45:23

Trustees, 38:12, 45:23

BREACH OF TRUST

Actions, 28:54, 37:71, 44:52, 46:57,
47:69, 48:44

BREACH OF TRUST—Cont'd

Administrators, 37:71
 Agents, 40:38
 Bankruptcy, 5A:12, 30:76, 35:79
 Banks, 32:20
 Co-trustees, 39:70, 40:38, 45:13
 Consent, 36:10, 39:70, 45:13, 47:62
 Counterclaim, 35:79
 Courts, 5A:12, 35:79, 40:26, 43:79
 Creditor, 30:76, 35:79, 43:64, 43:72, 43:79, 47:69
 Damages, 30:76, 35:79, 40:26
 Evidence, 5A:12
 Executors, 37:71
 Fraud, 28:54, 36:10, 37:71, 38:12, 39:70, 43:64, 43:72, 43:79, 45:13, 46:57, 47:69
 Indemnity, 43:64, 45:13
 Intent, 46:50
 Interest, 28:54, 35:79, 36:10, 39:70, 40:38, 43:64, 44:52, 46:57, 48:44
 Investments, 43:64
 Jurisdiction, 36:10, 37:59, 40:26, 43:79
 Knowledge, 37:71, 43:72, 43:79, 45:13, 47:69
 Liabilities, 30:76, 35:79, 39:70, 45:13
 Limitation of actions, 46:57
 Notice, 30:76, 35:79, 37:71, 39:70, 43:64, 46:50
 Officers, 35:79, 47:69
 Parties, 38:12, 39:70, 40:38, 43:64, 45:13
 Release, 39:70
 Remedies, 40:26, 43:79
 Removal of trustee, 40:26
 Security, 39:70
 Standing, 43:72
 Statute of Limitations, 48:44
 Statutes, 5A:12
 Trustee, 5A:12, 28:54, 33:43, 35:79, 36:10, 37:71, 38:12, 39:70, 40:26, 40:38, 43:64, 43:72, 43:79, 44:52, 45:13, 46:50, 46:57, 47:62, 47:69

BROKERS

Administrators, 37:46
 Employment, 41:54

BUILDINGS

Improvements, 7:26

BUILDINGS—Cont'd

Insurance, 6:14, 7:14, 7:15, 7:26, 7:49, 37:26
 Management, 37:26

BURDEN OF PROOF

Consent, 14A:11, 14A:22, 14A:28, 14A:29, 14A:39
 Damages, 14A:28, 34:79
 Estate tax, 14A:8, 14A:11
 Spendthrift trusts, 14A:29
 Trustees, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:39, 25:7, 32:28, 34:67

BUSINESS

Business trusts, 17:3, 40:62
 Charitable trusts, 32:25, 44:46
 Consent, 6:10, 12:9, 14:50, 14A:11, 14A:24, 14A:28, 14A:29, 14A:39, 17:3, 28:60, 31:24, 31:28, 34:88, 37:4, 37:39, 39:40, 39:60, 39:61, 41:54, 41:64, 44:83, 44:84, 48:32
 Continuation, 28:86, 28:87, 28:89, 28:93, 33:28, 44:98, 44:106, 48:13, 48:60
 Corporation, 6:14, 6:51, 10:5, 11:17, 14A:24, 14A:36, 14A:46, 15:1 to 15:3, 15:8, 15:9, 16:4, 17:1, 17:3, 17:4, 17:6, 17:9, 18:1, 18:2, 21:19, 24:14, 24:15, 24:21, 24:22, 24:25 to 24:27, 24A:10, 25:13, 26:31, 27:2, 29:24, 29:83 to 29:85, 30:78, 30:79, 31:4, 32:19, 33:21, 33:42, 34:89, 35:23, 35:29, 35:38, 39:24, 43:45, 44:5, 44:16, 44:36, 44:39, 44:46, 44:62 to 44:67, 44:69 to 44:71, 44:95, 44:99, 46:19, 46:69, 46:73, 48:58
 Court orders, 8:49, 9:9, 14A:11, 18:5, 28:94, 31:4
 Creditors, 1:2, 1:7, 2:2, 2:6, 2:8, 2:10, 3:9, 3:13, 3:22, 3:23, 4:9, 4:11, 5:2, 5:5, 5A:6, 6:10, 6:13 to 6:15, 6:21, 6:23, 6:25, 6:29, 6:33, 6:46, 6:51, 6:52, 7:1, 8:49, 9:9, 9:20, 11:15, 11:18, 12:9, 13:83, 14:50, 14A:2, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:46, 14A:48, 15:1, 15:2, 15:8, 16:4, 17:1, 17:6, 18:5, 19:3, 19:4, 20:2, 20:3, 20:10, 21:8, 23:2 to 25:3, 25:6, 25:11 to 25:13,

INDEX

BUSINESS—Cont'd

26:5, 26:27, 26:28, 29:69, 29:82,
30:62, 31:10, 32:32, 33:49, 33:50,
34:87, 34:89, 35:79, 37:70, 39:75,
39:90, 41:40, 41:61, 41:64, 41:91,
43:64, 43:79, 44:69, 44:72, 45:23,
47:85, 48:60

Investments, 14A:24, 14A:28, 14A:41,
19:3, 21:6, 21:8, 22:13, 24:15,
24:22, 24:25, 28:68, 32:19, 33:42,
37:35, 41:54, 42:90, 43:64, 44:113

Irrevocable trusts, 14A:24

Management, 3:9, 5:2, 11:18, 14A:28,
15:1, 15:3, 17:1, 18:1, 18:5,
18A:1, 19:3, 21:6, 21:8, 22:4,
23:6, 24:25, 28:60, 28:62, 28:73,
28:103, 28:125, 28:129, 29:4,
29:26, 29:82, 30:15, 30:24, 30:40,
31:23, 31:26, 31:30, 32:22, 32:25,
33:28, 33:30, 33:42, 34:29, 35:4,
35:23, 35:37, 35:55, 35:79, 36:1,
36:15, 36:21, 36:23, 37:26, 37:38,
37:42, 38:22, 38:26, 39:41, 39:60,
39:90, 39:95, 40:57, 40:62, 41:94,
42:19, 42:90, 43:85, 44:46, 44:63,
44:99, 44:101, 44:103, 44:104,
44:108, 45:23, 46:11, 46:19, 46:70,
46:75, 47:24

Profits, 11:17, 14A:28, 15:2, 18:2,
24:27, 26:31, 28:116, 29:26, 30:78,
31:6, 31:19, 33:30, 35:23, 37:26,
37:35, 39:24, 39:26, 39:29, 39:95,
41:04, 44:81, 45:23, 47:24, 48:4

Receipts, 14A:35, 26:31, 28:88, 30:22

Sales, 24:22, 24:25, 24A:04, 29:3,
29:12, 29:36, 30:20, 30:78, 31:19,
47:24

Trust investments, 14A:28

Trustees, 3:13, 5:2, 6:33, 14A:2,
14A:11, 14A:24, 14A:28, 14A:29,
14A:39, 14A:46, 14A:48, 20:3,
22:12, 23:30, 24:9, 24:25, 25:6,
26:25, 27:10, 29:82, 29:85, 30:61,
31:7, 32:22, 32:23, 32:25, 32:27,
33:21, 33:42, 34:83, 34:89, 35:59,
36:9, 37:39, 37:42, 37:70, 37:83,
38:11, 39:24, 39:75, 39:93, 40:62,
41:54, 41:64, 41:71, 41:80, 42:44,
42:70, 43:45, 43:64, 44:46, 44:99,
45:23, 48:32

Valuation, 3:22, 18A:1, 18A:3, 21:8,
44:71, 44:73

BUSINESS TRUSTS

Accounting, 40:62

Corporations, 17:3, 40:62

Insurance, 40:62

Liabilities, 40:62

Organization, 17:3

Shares, 17:3, 40:62

Taxation, 17:3

Trustees, 40:62

Voting trusts, 17:3

CALENDAR

Income tax return, 24:27

CALIFORNIA

Gift, 13:35

Guardian, 7:7, 14:57

Marital property, 13:28, 13:35 to 13:37

Statutes, 4:6, 4:17, 5:4, 5A:6, 14:15,
16:5, 18:5, 25:16

Trust, 4:6, 4:15, 4:18, 4:19, 5A:6, 6:7,
7:2, 7:7, 9:7, 14:15, 14:56, 14A:5

Trustees, 12:8

CANADA

Trust, 41:45

CAPITAL GAIN

Distribution, 24:2, 24:11, 24:15, 36:13

Income, 17:2, 24:2, 24:11, 24:15, 36:13,
37:24

Income tax, 17:2, 24:2, 24:11, 24:15,
37:24

Principal, 24:11

Revocable trusts, 24:2

Taxation, 17:2, 24:2, 24:3, 24:11 to
36:13

CARRIERS

Tort, 1:2

CARRYING ON BUSINESS

Income, 37:26, 37:39, 39:29

Principal, 33:49

Trustee, 33:49, 35:79, 37:39

CASH

Distribution, 6:34, 8:44, 14:33, 14A:11,
21:8, 24:2, 26:31

Estate tax, 8:2, 14:33, 14A:11

Investment, 6:22 to 9:23, 9:25, 14A:11,
19:6, 21:8, 23:35, 24:13, 24:19,
24:26, 24:27, 29:39

CERTAINTY

Wills, 31:7

CERTIFICATION

Attorney, 3:8

Trust, 24:24

CHANCERY

Courts, 29:50, 40:48, 41:58

Jurisdiction, 14A:8, 40:48, 41:58

Trust, 14A:8, 40:48

CHARACTER

Trustee, 14:30, 14:34

CHARACTERIZATION

Trusts, 14:32, 14:35, 14:43

CHARGES

Compensation, 6:18, 6:35, 21:8

Estate tax, 14:28

Generally, 48:14

Income tax, 30:24

Interest, 3:14, 6:35, 16:4, 17:10, 18:4,
21:8, 21:13, 30:24, 30:72, 37:78,
41:34

CHARITABLE CONTRIBUTIONS

Contributions, 14:44

CHARITABLE FOUNDATIONS

Tax, 40:58

CHARITABLE LEAD TRUSTS

Estate tax, 14:7

CHARITABLE ORGANIZATIONS

Income tax, 14A:36

Members, 14A:36

CHARITABLE PURPOSES

Charitable, 30:55, 31:7, 32:25, 33:36,
35:28, 37:35, 38:7, 39:24, 39:71,
40:24, 41:64, 42:63

Defined, 31:7, 32:25, 35:28, 41:64

Educational, 35:28, 37:35

**CHARITABLE REMAINDER
ANNUITY TRUSTS**

Defined, 14A:22

CHARITABLE REMAINDER TRUSTS

Deduction, 13:19, 14:7, 14:34

Estate planning, 2:10

Estate tax, 13:19, 14:7

CHARITABLE REMAINDER TRUSTS

—Cont'd

Gift tax, 13:19

Grantor, 2:10, 14:34

Income tax, 14:34

Trustee, 2:10, 14:7, 14:34

Use, 2:10, 13:19

CHARITABLE TRUSTS

Accumulations, 29:60

Administration, 30:58, 32:28, 33:36,
38:19

Attorney General, 30:58

Basis, 14:34, 32:28

Beneficiaries, 14:34, 30:58, 32:25,
32:28, 33:36, 38:19, 45:7

Change, 33:36, 45:7

Charitable remainder trusts, 14:34

Costs, 33:36

Courts, 32:28

Creation, 29:60

Deeds, 32:28

Definition, 45:7

Dissolution, 30:58

Distributions, 14:34, 32:25, 33:36,
38:19

Domicile, 32:28

Duration, 32:28, 45:7, 46:44

Duties, 45:7

Education, 32:25, 33:36

Estate planning, 32:25, 33:36

Exemptions, 45:7

Expenses, 38:19

Foundation, 44:46

Funds, 33:36

Gift, 14:34

Gifts, 14:34

Income tax, 14:34, 38:19, 45:7

Incorporation, 32:28

Insurance, 45:7

Intent, 32:28

Interpretation, 45:7

Liability, 44:46

Limitation of Actions, 45:7

Management, 30:58, 32:25, 44:46

Ownership, 32:25, 32:28, 33:36, 45:7

Perpetuities, 29:60, 32:28, 46:44

Philanthropic, 32:25

Poverty, 32:25, 33:36

INDEX

CHARITABLE TRUSTS—Cont'd

Powers, 30:58, 32:25, 33:36, 45:7
Private trusts, 33:36
Property, 29:60, 30:58, 32:25, 32:28, 33:36, 38:19, 45:7
Protection, 14:34
Public benefit, 32:25, 33:36
Public policy, 32:25, 33:36
Purpose, 30:58, 32:25, 32:28, 33:36, 38:19, 45:7, 46:44
Purposes, 32:25, 33:36, 45:7
Registration, 32:28, 33:36
Religion, 32:25, 33:36
Remainder trusts, 14:34
Remoteness of vesting, 29:60
Scheme, 32:25, 33:36
Settlement, 32:28
Settlor, 30:58, 32:25, 32:28, 33:36, 45:7
Statutes, 45:7
Tax exemptions, 45:7
Tax planning, 14:34
Tax-exempt, 14:34
Termination, 46:44
Testamentary, 32:28
Testamentary trust, 32:28
Testator, 32:28
Time, 14:34, 29:60, 32:28, 45:7
Trustee, 14:34, 30:58, 32:25, 32:28, 33:36, 44:46, 45:7
Trustees, 30:58, 32:25, 32:28, 33:36, 38:19, 44:46, 45:7
Validity, 32:28

CHATTEL MORTGAGES

Recording, 13:73

CHATTELS

Title, 30:25, 30:27, 30:72

CHECKS

Bank, 42:37
Trustee, 25:4, 33:42, 42:37

CHILD SUPPORT

Creditors, 3:12, 5A:7, 6:4, 6:25, 6:27 to 6:29, 6:34, 6:35, 6:39, 6:44 to 6:46, 6:48, 6:49, 7:5, 7:35, 7:48, 7:49, 8:5, 8:22, 8:23, 8:26, 8:32, 8:45, 9:3 to 9:6, 9:8 to 9:11, 9:13, 9:14, 9:16, 9:19 to 9:23, 9:25 to 9:31, 9:33 to 9:39, 9:43 to 9:46, 9:48 to 9:53, 10:11, 10:17, 10:20,

CHILD SUPPORT—Cont'd

10:22, 10:38, 10:48, 10:50, 10:51, 11:28, 13:161, 14:14, 14:27, 14:50, 14:52, 14:66, 14:72, 14:76, 14:80, 14:86, 14:90, 14:92, 14:104, 14:110, 14:112, 14:116, 14:122, 14:132, 14:133, 14:138, 14:140, 14:142, 14:144, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:36, 14A:39, 14A:42, 14A:44, 14A:48, 14A:50, 25:7
Divorce, 9:38, 10:27, 10:44, 11:10, 14A:2, 14A:11, 14A:22, 14A:28, 14A:48, 25:7
Estate tax, 14A:2, 14A:8, 14A:11
Garnishment, 6:25, 6:37, 6:45, 6:49, 7:25, 8:26, 8:32, 9:3 to 9:11, 9:13, 9:14, 9:16, 9:18 to 9:23, 9:25 to 9:31, 9:33 to 9:39, 9:43 to 9:46, 9:48 to 9:53, 10:10, 10:11, 10:17, 10:20, 10:22, 10:24, 10:38, 10:39, 10:52, 10:54, 11:25, 14:45, 14:66, 14:72, 14A:11
Spendthrift trusts, 9:49, 14:27, 14:50, 14:76, 14:80, 14:86, 14:92, 14:110, 14:116, 14:134, 14:138, 14A:24, 14A:48
Support trusts, 14:90

CHILDREN

Accounting, 41:34
Adopted children, 9:17
Alienation, 26:8, 42:66, 42:77, 48:36
Capacity, 6:34, 7:6, 7:23, 14:30, 14:40, 34:72, 44:45
Consent, 7:18, 7:52, 14A:7, 14A:24, 14A:29, 14A:39, 23:24
Distributions, 5A:7, 13:14, 14:11, 14:17, 14:19, 14:25, 14:29, 14:30, 14:40, 14:56, 14A:7, 14A:24, 14A:29, 14A:39, 24:2, 40:33
Duration, 14A:29
Education, 13:65, 13:131, 14:29, 14:56, 48:1
Georgia, 6:12, 7:12, 14:17
Gift tax, 13:20, 14:29, 14A:29, 23:24, 35:31
Gifts, 13:14, 13:20, 14:2, 14:11, 14:17, 14:19, 14:25, 14:29, 14:30, 14:39, 14:40, 14:56, 14:96, 14A:29, 23:24, 24:2
Heirs, 1:2, 40:33

CHILDREN—Cont'd

Income tax, 6:43, 8:40, 14A:24,
14A:29, 14A:39, 14A:41, 24:2
Intestate succession, 6:13, 6:28, 6:48,
7:28, 7:48, 40:33
Irrevocable trusts, 14A:24
Minority, 7:3, 7:24, 7:35
Payments, 6:13, 6:34, 8:3, 8:40, 8:43,
8:46, 9:10, 9:17, 9:23, 9:25, 9:31,
9:36, 9:44, 11:19, 11:28, 14:56,
14A:29, 26:26
Power of appointment, 14:2, 14:11,
14:25, 14:29, 14:30, 14:40, 14:56,
14:96, 14A:7, 14A:24, 14A:29,
14A:41, 23:24
Protective trusts, 14:96, 28:24, 48:36
Release, 7:19, 7:23, 14:40, 14:96,
14A:7
Spendthrift trust, 5A:7, 10:21, 14:17,
14:56, 14:96, 42:66
Statute of Limitations, 14A:24, 14A:39
Support, 5A:7, 6:12, 6:27, 6:28, 6:34,
6:36, 6:43, 6:48, 6:50, 7:23, 7:25,
7:27, 7:35, 7:46, 7:48, 7:49, 7:52,
8:22, 8:42, 9:10, 9:17, 9:23, 9:25,
9:31, 9:36, 9:41, 9:44, 11:19,
11:28, 14:17, 14:25, 14:29, 14:40,
14:56, 14:96, 14A:7, 14A:24,
14A:29, 14A:39, 14A:41
Trust, 4:11, 5A:7, 6:50, 7:6, 7:23, 7:49,
9:10, 9:17, 10:21, 13:14, 13:20,
14:2, 14:11, 14:17, 14:19, 14:25,
14:29, 14:30, 14:40, 14:56, 14:96,
14A:7, 14A:24, 14A:29, 14A:39,
14A:41, 20:10, 23:24, 24:2, 26:8,
28:24, 34:72, 35:61, 40:33, 41:34,
42:66, 42:77, 42:94, 44:45, 45:18,
48:36
Trustee, 7:28, 8:3, 8:24, 8:37, 9:23,
9:31, 13:14, 14:11, 14:17, 14:25,
14:29, 14:30, 14:40, 14:56, 14:96,
14A:7, 14A:24, 14A:29, 14A:39,
14A:41, 20:10, 23:24, 26:8, 28:24,
30:72, 34:72, 35:61, 41:34, 42:94,
48:36
Witnesses, 40:33

CHOICE OF LAW

Considerations, 13:28, 40:27
Creation of trusts, 31:7
Domicile, 14:24, 14A:28, 22:13, 22:17,
33:44, 40:27, 43:63, 43:68

CHOICE OF LAW—Cont'd

Estate planning, 5A:6
Formalities, 33:44, 43:63, 43:68
Generally, 40:27
Income, 14:24, 14A:28
Intestate succession, 40:33
Jurisdiction, 4:18, 14:24, 14A:28, 20:1,
22:13, 22:17, 31:7, 32:27, 33:44,
40:27, 42:79, 43:63, 43:68, 43:76,
43:79, 47:60, 48:42
Perpetuities, 14:24
Power of appointment, 14A:28
Principal, 14A:28
Public policy, 14:24, 14A:28, 22:13,
43:76
Restatement, 14:24
State statutes, 5A:6
Statutes, 5A:6, 31:7
Surviving spouse, 40:33
Tax, 5A:6, 14A:28, 31:7, 43:76
Testamentary trusts, 43:68
Trusts, 5A:6, 14:24, 14A:28, 22:13,
22:17, 25:4, 30:62, 31:7, 32:27,
33:44, 39:73, 40:27, 42:72, 42:79,
43:63, 43:68, 43:76, 43:79, 47:60,
48:42
Validity, 13:28, 14:24, 14A:28, 22:13,
22:17, 31:7, 33:44, 43:63, 43:76
Wills, 31:7

CHOSES IN ACTION

Education, 6:16

CITIZENS

Estate planning, 4:17
International, 1:3 to 19:5, 22:12,
24A:01, 25:16, 29:9, 29:58, 34:89,
41:36, 44:10, 48:4
Trustee, 22:12, 23:25, 24:25, 34:89,
41:36, 48:4

CLASS GIFTS

Construction, 28:47
Power of appointment, 28:47
Time, 28:47

CODIFICATION

Trust law, 29:59, 33:41, 42:94

COERCION

Release, 26:5
Settlor, 26:5

INDEX

COLLATERAL ESTOPPEL

Trustees, 14A:28

COLLECTIONS

Debt, 3:12, 22:15

Insurance, 9:4

Trust, 22:15

COLLUSION

Third party, 14:12

Trustee, 14:12, 26:24, 32:28

COLORADO

Gift, 14:59

Marital property, 13:38 to 13:40, 14:58

Statutes, 4:17, 16:5, 18:5

Trust, 8:2, 14:58, 14A:6

COMMENCEMENT

Income tax, 14A:8, 14A:35

COMMINGLING

Breach of trust, 5A:12, 43:64

Compensation, 9:11

Investments, 43:64

Trust, 5A:12, 14:19, 17:9, 25:4, 43:64

Trustee, 5A:12, 25:4, 43:64

COMMISSIONS

Forfeiture, 37:39

Income tax, 6:26, 9:19, 9:21, 37:39

Trustee, 3:16, 9:7, 37:39

COMMITTEES

Relationship, 34:2

COMMUNICATIONS

Estate planning, 4:19

COMMUNITY PROPERTY

Civil law, 1:2, 13:5

Commingling, 13:8, 13:13

Dissolution, 13:5, 13:29, 13:113, 13:149

Estate tax, 4:11, 14A:2

Gift tax, 14A:2

Gifts, 12:50, 13:1, 13:2, 13:7, 13:8, 13:13, 14A:2, 19:3

Insurance, 1:2, 6:7, 6:49, 7:49, 8:49, 13:2, 13:161

Interest in, 4:19, 6:49, 7:5, 7:49, 8:49, 12:1, 12:5, 13:2, 13:4, 13:37, 13:113, 13:161, 13:167, 14A:2, 14A:28

Life insurance, 8:49, 13:2

COMMUNITY PROPERTY—Cont'd

Management, 13:5, 13:35, 13:53, 13:56, 13:106, 13:149, 13:151, 14A:28, 19:3

Statutes, 1:2, 11:10, 13:4, 13:5, 13:104, 14A:2

System, 1:2, 13:5, 13:53, 14A:2

Transfer tax, 14A:2, 19:3

Trustee, 14A:2, 14A:28

COMPENSATION

Accounting, 3:16

Agreement, 3:16, 6:18, 6:22, 6:29, 6:30, 6:44, 9:11, 9:24, 9:37, 11:34, 14A:28

Allocation, 21:8

Amount, 1:2, 3:20, 6:12, 6:14, 6:21, 6:22, 6:30, 6:35, 6:38, 6:39, 6:44, 6:46, 6:47, 6:49, 6:50, 6:53, 7:4, 9:2 to 9:12, 9:14 to 9:21, 9:23, 9:25 to 9:31, 9:33 to 9:41, 9:43 to 9:50, 9:52, 9:53, 10:2, 10:39, 11:14, 14A:28, 21:8

Approval, 6:18

Co-trustees, 14A:28

Commission, 9:2, 9:5, 9:9, 9:11, 9:12, 9:14, 9:17, 9:18, 9:24, 9:25, 9:27, 9:29, 9:35, 9:36, 9:38, 9:39, 9:43, 9:44, 9:47 to 9:49, 9:52, 9:53, 39:59

Control, 1:2, 9:2, 9:3, 9:24, 9:29, 9:51, 14A:28, 21:8, 28:115

Deferred compensation, 9:8, 9:35, 9:52, 10:2, 10:6 to 10:8, 10:11, 10:14, 10:22, 10:29, 10:34, 10:37, 10:39, 10:41, 10:42, 10:46, 10:48 to 10:51, 14A:28

Denial, 1:2

Employee Benefit Plans, 9:22

Forfeiture, 6:36

Income tax, 6:16, 6:30, 9:3, 9:6, 9:19, 9:21, 9:32, 10:22, 10:29, 10:41, 10:48, 14A:28

Increase, 6:21, 6:39, 14A:28

Lien, 6:1, 6:30, 6:34, 6:35, 6:39, 6:46, 6:49, 9:5, 9:7, 9:19, 9:43, 10:29

Pensions, 10:11, 10:42, 10:50

Right, 3:16, 3:20, 6:1, 6:12, 6:14, 6:21, 6:34, 6:36, 6:37, 6:39, 6:44, 6:46, 6:47, 6:49, 6:50, 6:53, 9:3, 9:4, 9:7, 9:12 to 9:15, 9:21, 9:22, 9:25, 9:28, 9:29, 9:33, 9:37 to 9:39,

COMPENSATION—Cont'd

9:41, 9:42, 9:45, 9:47, 9:49, 9:50,
9:52, 10:11, 10:22, 10:37, 10:48,
10:50, 11:27, 14A:28, 28:1
Self-employment, 9:2
Settlor, 10:37, 14A:28, 23:27
Statutes, 1:2, 6:35, 6:37, 9:2, 9:5, 9:24,
9:38, 9:51, 10:2
Terms, 6:30, 10:49, 11:34, 14A:28,
21:8, 39:59
Time, 3:5, 3:20, 6:4, 6:30, 6:39, 6:46,
6:47, 6:50, 7:4, 9:2 to 9:6, 9:8 to
9:10, 9:13, 9:14, 9:16, 9:19 to
9:22, 9:24, 9:26, 9:28 to 9:36,
9:39, 9:41, 9:43 to 9:53, 10:6,
10:37, 10:41, 10:42, 10:50,
14A:28, 39:59
Trustees, 14A:28
Unemployment compensation, 3:20,
6:14, 9:1, 9:3, 9:5 to 9:8, 9:10 to
9:12, 9:14, 9:15, 9:17, 9:19 to
9:21, 9:25 to 9:33, 9:35 to 9:40,
9:42 to 9:50, 9:52, 9:53
United States, 1:2, 3:5, 6:35, 9:25, 9:34,
9:42, 10:14, 11:27, 21:8
Waiver, 6:46, 6:50, 9:11

COMPETITION

Trustee, 19:8, 48:12

COMPROMISE

Claims, 25:1
Trustee, 23:18

COMPROLLER

Banks, 39:29

CONCEALMENT

Profits, 26:26, 45:23
Settlor, 26:9, 26:10, 26:12, 26:15, 26:21
Trustee, 3:25, 26:10, 26:15, 26:21,
33:52, 40:16, 45:23

CONDOMINIUM

Trust, 7:5, 7:30, 7:49

CONDOMINIUM ASSOCIATIONS

Assessments, 7:31
Homeowner associations, 7:31
Liability, 7:31

CONFIDENTIAL

Attorney, 4:14, 4:19 to 24A:20, 25:14,
41:54, 44:39

CONFIDENTIAL—Cont'd

Burden of proof, 32:28
Definition, 13:115, 33:41, 41:40
Fiduciary relationship, 20:10, 35:57
Gifts, 13:25
Husband, 4:19
Loyalty, 4:19
Partnership, 39:95, 47:31
Trustee, 4:14, 20:10, 25:14, 31:18,
32:28, 33:41, 37:39, 37:57, 41:16,
41:74, 44:39, 45:23, 46:60, 47:72,
47:79, 47:81
Wife, 4:19

CONFLICT OF INTEREST

Consent, 4:19
Fiduciaries, 45:12
Trustee, 45:12

CONFLICT OF LAW

Creation of trusts, 31:7
Domicile, 22:13, 34:72
Formalities, 34:72
Jurisdiction, 22:12, 22:13, 29:67, 31:7,
34:72, 37:74, 39:75, 41:85
Principal, 34:72
Public policy, 22:12, 22:13, 39:75,
41:85
Statutes, 31:7
Tax, 31:7
Trusts, 22:12, 22:13, 29:67, 31:7, 34:72,
39:75
Validity, 22:12, 22:13, 29:67, 31:7,
34:72, 39:75
Wills, 31:7

CONNECTICUT

Accounting, 20:3
Guardian, 14:61
Investment, 14A:7
Marital property, 5:5, 13:41 to 13:43,
14:60
Statutes, 5:5, 14A:7, 16:5, 18:5, 20:3
Trust, 4:10, 8:2, 10:12, 14:60, 14:61,
14A:7, 20:3
Trustees, 14A:7, 20:3

CONSENT

Accounting, 19:6
Accumulation, 41:64
Adverse party, 14:27

INDEX

CONSENT—Cont'd

Beneficiary, 14:23, 14:27, 14:50,
14:104, 14:117, 14:130, 14:144,
14A:7, 14A:11, 14A:22, 14A:24,
14A:28, 14A:29, 14A:44, 14A:50,
23:25, 28:37, 31:11, 31:16, 33:36,
33:41, 36:10, 37:39, 37:61, 37:66,
39:70, 41:64, 43:61, 45:10, 45:13
Breach of trust, 36:10, 39:70, 45:13,
47:62
Defense, 4:20, 14A:11, 25:8, 41:54,
43:41, 43:56
Disability, 45:10
Distributions, 14:23, 14:27, 14:104,
14:130, 14:144, 14A:7, 14A:11,
14A:22, 14A:24, 14A:28, 14A:29,
14A:39, 14A:44, 14A:50, 16:5,
19:6, 23:13, 23:25, 31:14, 33:36
Estate tax, 14A:11
Gift tax, 14A:29, 23:24
Guardian, 14:61, 14:117
Investments, 14A:24, 14A:28, 23:25,
31:14, 41:54
Objection, 14A:11
Revocation, 14:50, 14:144, 14A:24,
17:3
Settlor, 14:23, 14:27, 14:50, 14:104,
14:130, 14:144, 14A:7, 14A:11,
14A:22, 14A:24, 14A:28, 14A:29,
14A:39, 14A:44, 14A:50, 23:13,
23:24, 23:25, 25:8, 28:37, 31:14,
31:16, 31:24, 32:26, 33:36, 33:41,
36:10, 37:61, 37:66, 39:70, 41:64,
43:61
Silence, 16:5
Trustee, 3:11, 14:23, 14:27, 14:50,
14:61, 14:104, 14:130, 14:144,
14A:7, 14A:11, 14A:22, 14A:24,
14A:28, 14A:29, 14A:39, 14A:44,
14A:50, 19:6, 23:13, 23:24, 23:25,
25:8, 28:37, 31:11, 31:14, 31:16,
31:24, 32:26, 33:36, 33:41, 34:88,
36:10, 37:39, 37:57, 37:61, 37:66,
39:70, 41:64, 43:61, 45:10, 45:13,
45:15, 47:62

CONSIDERATION

Adequacy, 13:130, 37:38
Administrators, 37:46
Banks, 4:14, 23:8, 37:38, 37:46
Breach of trust, 43:64
Charitable trusts, 32:28

CONSIDERATION—Cont'd

Contract, 8:6, 8:14, 8:19, 8:34, 8:43,
8:47, 13:11, 13:25, 13:43, 13:46,
13:52, 13:67, 13:82, 13:100,
13:121, 13:130, 13:139, 13:154,
13:166, 14:49, 14:73, 14A:28,
21:10, 37:70
Creditors, 2:2, 4:11, 4:14, 6:14, 6:29,
8:6, 8:14, 8:19, 8:34, 8:43, 8:47,
9:14, 9:37, 13:11, 13:34, 13:52,
13:148, 13:151, 13:163, 13:166,
14:26, 14:43, 14:73, 14:83, 14:111,
14A:7, 14A:8, 14A:11, 14A:28,
14A:41, 14A:46, 14A:48, 23:33,
25:3, 25:4, 25:15, 26:6, 26:24,
29:69, 30:72, 32:28, 33:49, 34:72,
35:61, 35:69, 35:71, 37:70, 38:10,
39:68, 40:36, 43:64
Debtors, 8:14, 8:47, 9:14, 25:3, 25:4,
25:15
Deeds, 32:28, 41:34
Definition, 14A:7, 14A:46, 14A:48
Estate tax, 4:11, 14A:8, 14A:11, 14A:46
Failure, 13:43, 14A:7, 14A:8, 26:6,
31:18
Fraudulent conveyances, 14:43, 25:3
Gifts, 13:25, 14:1, 14:18, 14:24, 14:26,
14:36, 14:43, 14:49, 14:73, 14:83,
14:111, 14:126
Joint tenancy, 4:11
Life insurance, 8:6, 8:14, 8:19, 8:34,
8:43, 8:47, 9:14
Marriage, 13:11, 13:25, 13:34, 13:40,
13:43, 13:46, 13:49, 13:52, 13:58,
13:64, 13:67, 13:70, 13:79,
13:100, 13:121, 13:130, 13:133,
13:154, 13:163, 13:166, 13:172,
14A:11, 14A:28, 14A:46, 30:72,
32:23, 33:49, 38:10, 41:34, 44:111
Public policy, 13:166, 13:172, 14:24,
14A:28, 37:70
Release, 13:82, 14:43, 14A:7, 14A:46,
14A:48, 25:15, 37:70
Settlor, 14:18, 14:24, 14:26, 14:36,
14:126, 14A:7, 14A:8, 14A:11,
14A:28, 14A:41, 14A:46, 23:25,
25:4, 26:6, 26:19, 26:20, 26:24,
28:44, 30:72, 31:12, 31:17, 31:18,
32:23, 32:28, 33:49, 34:72, 35:61,
37:70, 39:68, 40:34, 43:64, 45:21,
47:25
Spendthrift trusts, 8:34, 14:18, 14A:48

CONSIDERATION—Cont'd

Statutes, 2:2, 4:14, 13:46, 13:52, 14A:7, 14A:11, 14A:41, 14A:46, 14A:48, 25:3, 25:15, 26:20, 29:69

Third parties, 4:11, 13:34, 14A:28, 40:34, 40:36, 43:64

Trust, 4:11, 4:14, 8:34, 14:1, 14:18, 14:24, 14:26, 14:36, 14:126, 14A:7, 14A:8, 14A:11, 14A:28, 14A:41, 14A:46, 14A:48, 23:7, 23:8, 23:25, 23:33, 24:8, 25:4, 26:6, 26:19, 26:20, 28:44, 29:69, 31:12, 31:15, 31:17, 31:18, 32:23, 32:28, 33:49, 34:72, 35:61, 35:69, 37:70, 37:83, 38:10, 39:68, 40:3, 40:34, 40:36, 41:34, 42:76, 43:64, 45:21, 47:25

Uses, 26:20

Value, 4:11, 6:14, 6:29, 8:14, 8:34, 8:43, 8:47, 9:37, 10:39, 13:163, 14A:8, 14A:11, 14A:41, 18A:3, 21:4, 24:8, 25:3, 28:50, 31:17, 35:69, 37:70, 41:34, 43:35, 43:64, 45:21

CONSOLIDATION

Creditors, 28:72

CONSTRUCTION

Intent, 14A:8, 14A:11, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 26:17, 26:21, 33:52

Trust, 7:49, 14:24, 14A:7, 14A:8, 14A:11, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 22:13, 26:17, 26:21, 28:47, 29:67, 29:85, 33:16, 40:1, 41:73, 42:94, 43:69

Trustee, 3:5, 7:28, 14:24, 14A:7, 14A:8, 14A:11, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 22:13, 26:21, 28:47, 29:85, 33:52, 41:73, 42:94

Wills, 14:39

CONSTRUCTIVE FRAUD

Fraudulent conveyances, 25:3

CONSTRUCTIVE TRUST

Actions, 34:67

Bankruptcy, 22:12, 26:19, 34:67

Beneficiary, 11:31, 34:67, 37:62

Burden of proof, 34:67

CONSTRUCTIVE TRUST—Cont'd

Business, 22:12

Courts, 11:12, 22:12, 37:62

Creation, 37:62

Creditors, 11:31, 34:67, 37:62

Debtor, 37:62

ERISA, 11:12, 11:31

Fiduciary, 11:12, 22:12

Fraud, 26:19, 34:67, 37:62

Insurance, 11:31

Remedies, 22:12, 34:67

Settlor, 22:12, 26:19, 34:67, 37:62

Spouse, 11:31

Time, 11:31, 34:67, 37:62

Title, 22:12

Trustee, 22:12, 26:19, 34:67, 37:62

CONTEMPT

Punishment, 26:26

Trustees, 25:19, 26:6, 26:25, 34:89

CONTINGENT INTERESTS

Assignment, 9:7

Gift, 33:39

Insurance, 9:7

Perpetuities, 33:39

CONTRACT

Acceptance, 14:23, 14:49, 14:51, 14:53, 14:55, 14:59, 14:63, 14:65, 14:69, 14:73, 14:75, 14:81, 14:85, 14:89, 14:91, 14:93, 14:95, 14:99, 14:101, 14:103, 14:105, 14:107, 14:113, 14:121, 14:123, 14:125, 14:129, 14:131, 14:135, 14:137, 14:143, 14:145, 14:149

Administrators, 8:12, 8:21, 37:71

Agent, 6:25, 9:25, 14:55, 14:59, 14:75, 14:91, 14:93, 14:107, 14:115, 14:121, 14:129, 14:135, 14:143, 14:145, 17:6, 24:25, 30:43, 35:79, 37:71

Antenuptial, 13:32, 13:56

Bailment, 5A:12

Bequest, 13:4, 13:56, 24:25

Breach, 1:2, 5A:12, 21:25, 30:76, 35:79, 37:39, 37:70, 37:71, 39:89

Co-trustees, 14A:28

Collection, 6:35, 7:39, 9:11, 9:17, 9:19, 9:21, 9:22, 9:25, 9:30, 9:47, 9:50, 9:53, 10:32, 13:4, 24:25, 39:29

INDEX

CONTRACT—Cont'd

Compensation, 1:2, 3:20, 6:18, 6:35, 6:37, 9:4, 9:11, 9:12, 9:17, 9:19, 9:21, 9:22, 9:25, 9:30, 9:33, 9:34, 9:47, 9:50, 9:51, 9:53, 10:6, 10:7, 10:29, 10:37, 10:48, 10:50, 14A:28

Confidential, 13:11, 13:25, 13:100, 13:115, 13:130, 37:39

Consent, 7:52, 14:23, 14A:28, 37:39

Construction, 13:67, 14A:28

Conveyance, 3:23, 6:18, 6:51, 7:5, 7:46, 8:48, 10:12, 10:37, 10:45, 12:8, 12:12, 13:52, 13:56, 14:49, 14:51, 14:53, 14:55, 14:59, 14:63, 14:69, 14:71, 14:73, 14:75, 14:79, 14:81, 14:85, 14:89, 14:91, 14:93, 14:95, 14:99, 14:101, 14:103, 14:105, 14:107, 14:113, 14:121, 14:123, 14:125, 14:129, 14:131, 14:135, 14:137, 14:143, 14:145, 14:149, 14A:28, 23:3, 35:79, 37:70

Creditors, 1:2, 2:5, 2:10, 3:9, 3:23, 5:5, 6:25, 6:35, 6:48, 6:51, 7:5, 7:12, 7:46, 8:1 to 8:3, 8:5, 8:6, 8:9, 8:11 to 8:14, 8:17, 8:19 to 8:26, 8:28 to 8:30, 8:32 to 8:34, 8:38, 8:41 to 8:45, 8:47 to 8:53, 9:4, 9:11, 9:17, 9:19, 9:21, 9:22, 9:25, 9:30, 9:33, 9:34, 9:47, 9:50, 9:51, 9:53, 10:3, 10:6, 10:7, 10:15, 10:17, 10:20, 10:32, 10:37, 10:43, 10:47, 10:48, 10:50, 12:6, 12:8, 12:12, 12:38, 13:4, 13:11, 13:32, 13:52, 13:83, 13:161, 13:166, 14:17, 14:23, 14:65, 14:73, 14:107, 14:113, 14:123, 14:129, 14A:28, 17:6, 23:3, 25:6, 33:50, 35:79, 37:70, 39:76, 45:11

Debtor, 2:10, 3:9, 3:23, 5:5, 6:18, 6:25, 6:35, 6:37, 6:40, 6:48, 6:51, 7:5, 7:8, 7:12, 7:17, 7:39, 7:44 to 7:46, 7:52, 8:1 to 8:3, 8:5, 8:6, 8:8 to 8:10, 8:12 to 8:15, 8:17, 8:19 to 8:23, 8:25 to 8:28, 8:32, 8:34, 8:36, 8:38, 8:40, 8:42, 8:43, 8:46, 8:47, 8:49 to 8:53, 9:4, 9:11, 9:12, 9:17, 9:19, 9:21, 9:22, 9:25, 9:30, 9:33, 9:34, 9:47, 9:50, 9:51, 9:53, 10:3, 10:12, 10:15, 10:17, 10:19, 10:20, 10:24, 10:27 to 10:32, 10:37, 10:43, 10:45, 10:47, 10:50, 10:53, 10:54, 10:56, 12:12, 13:4, 13:161, 14:17, 14:23, 14:49, 17:6,

CONTRACT—Cont'd

25:6, 30:76, 33:50, 35:79, 37:70, 45:11

Delivery, 9:22, 10:30, 14:73, 14:123, 35:79, 37:70

Devise, 12:6, 12:8, 12:12, 13:4, 13:56

Enforcement, 7:39, 9:4, 9:17, 9:50, 13:43, 13:100, 13:121, 14:55, 24:25

Executors, 8:12, 8:21, 12:6, 37:71

Expenses, 6:35, 8:9, 8:22, 8:26, 8:27, 8:34, 8:49, 9:22, 9:47, 13:161, 14A:28

Fiduciaries, 37:39

Held in trust, 10:37

Improvements, 6:48, 7:44 to 7:46

Indemnity, 8:48, 21:13

Insurance trusts, 5:5, 8:34

Intent, 2:5, 2:10, 3:23, 8:3, 8:6, 8:9, 8:12 to 8:14, 8:19, 8:21, 8:24, 8:26, 8:28, 8:30, 8:32, 8:34, 8:41 to 8:43, 8:47 to 8:50, 8:52, 8:53, 9:34, 14:17, 14A:28, 25:6, 37:70

Liability, 1:2, 2:5, 3:23, 5:5, 8:3, 8:6, 8:8, 8:10, 8:14, 8:17, 8:19, 8:20, 8:23, 8:26, 8:30, 8:32, 8:38, 8:47, 8:52, 8:53, 9:19, 9:25, 9:47, 10:56, 13:83, 14:23, 14A:28, 17:4, 17:6, 23:3, 35:79, 36:16, 37:39, 37:70, 37:71

Loans, 10:48

Marriage, 1:2, 5:5, 8:3, 8:29, 9:51, 12:6, 13:4, 13:10, 13:11, 13:25, 13:32, 13:43, 13:46, 13:52, 13:56, 13:67, 13:76, 13:83, 13:85, 13:100, 13:103, 13:121, 13:130, 13:154, 13:161, 13:166, 14A:28, 23:3

Married women, 13:4, 13:32, 13:139

Mortgage, 6:40, 6:51, 7:5, 7:45, 9:17, 14:73, 28:29

Offer, 5:5, 8:2

Personal liability, 37:71

Personal service, 14:23

Postnuptial, 13:25, 13:103, 13:166

Prenuptial, 13:103

Real estate, 5:5, 7:17, 13:56, 17:6, 21:10

Reimbursement, 9:21

Sales, 9:50, 24:25

CONTRACT—Cont'd

- Settlor, 10:37, 14:17, 14:23, 14A:28, 21:24, 21:25, 21:30, 24:25, 37:70, 45:11
- Spendthrift trusts, 8:34, 10:7, 10:37, 14:17
- Statutes, 1:2, 3:23, 5:5, 5A:12, 6:35, 6:37, 8:26, 8:27, 8:38, 8:44, 9:51, 10:3, 10:47, 13:4, 13:46, 13:52, 14:23, 25:6, 43:11
- Support, 3:20, 3:23, 6:25, 6:35, 6:37, 6:40, 6:48, 6:51, 7:5, 7:39, 7:46, 7:52, 8:5, 8:12, 8:14, 8:15, 8:21 to 8:23, 8:25 to 8:27, 8:32, 8:36, 8:42, 8:45, 8:47, 8:50, 8:53, 9:4, 9:11, 9:12, 9:17, 9:19, 9:21, 9:22, 9:25, 9:30, 9:33, 9:34, 9:47, 9:50, 9:51, 9:53, 10:3, 10:15, 10:17, 10:20, 10:23, 10:24, 10:27, 10:28, 10:30 to 10:32, 10:40, 10:45, 10:48, 10:50, 10:53, 10:54, 10:56, 11:21, 13:10, 13:25, 13:52, 13:103, 13:161, 14:17, 14A:28
- Trust, 2:10, 3:23, 5A:12, 6:18, 6:51, 7:5, 8:2, 8:21, 8:34, 9:17, 9:34, 10:3, 10:6, 10:7, 10:12, 10:18, 10:24, 10:30, 10:31, 10:37, 10:45, 10:54, 12:6, 14:17, 14:23, 14:107, 14A:28, 21:30, 23:3, 24:25, 25:6, 28:29, 30:76, 35:79, 37:39, 37:70, 37:71, 45:11
- Trustee, 2:10, 3:9, 3:23, 5A:12, 8:3, 8:24, 8:34, 9:47, 10:50, 14:17, 14:23, 14:55, 14:59, 14:73, 14:75, 14:93, 14:131, 14:143, 14A:28, 21:23 to 21:25, 21:30, 24:25, 25:6, 33:50, 35:79, 37:39, 37:71, 45:11

CONTRIBUTION

- Employer, 10:12, 11:14
- Judgments, 14:56, 14:66
- Tort, 14:66, 14:94, 14:104
- Trustee, 10:50, 14:44, 14:52, 14:56, 14:66, 14:78, 14:94, 14:98, 14:104, 14:116, 14:130, 14:138, 14:144, 14A:25, 14A:36

CONVERSION

- Actions, 5A:6
- Bond, 6:1
- Compensation, 6:1, 6:34, 6:35, 9:2
- Contract, 3:9, 6:35
- Damages, 6:1, 6:31

CONVERSION—Cont'd

- Insurance, 6:1, 6:31, 6:34, 9:2, 26:26
- Jurisdiction, 6:1, 9:2, 37:81
- Parties, 3:9, 13:163
- Proceeds, 6:1, 6:31, 6:34, 9:2, 13:159, 26:26
- Standing, 44:17
- Title, 6:34
- Trust, 3:27, 5A:6
- Trustee, 3:9

CONVICTION

- Beneficiary, 14:66, 14:82, 37:39
- Trusts, 14:66, 14:82, 26:25

COPYRIGHT

- Contributions, 6:1
- Royalties, 9:7
- Trust, 9:7

CORPORATE TRUSTEE

- Capacity, 30:44, 43:64
- Change, 14A:8, 23:25
- Charitable trusts, 44:46
- Creditors, 14A:8, 14A:36, 43:64
- Diligence, 39:70, 43:64
- Directors, 46:15
- Name, 23:25, 39:70
- Powers, 14A:8, 14A:36, 23:25, 37:69, 39:70, 43:64
- Removal, 23:25, 39:70, 43:64
- Restrictions, 14A:8
- Skill, 39:70
- Statutes, 14A:36

CORPORATIONS

- Agent, 17:6, 24:25, 24:27, 24A:25, 37:29, 43:85, 44:16, 44:50, 44:64, 48:53, 48:55 to 48:57, 48:60, 48:61
- Beneficiary, 2:11, 5:2, 5:5, 14:24, 14A:11, 24:2, 24:25, 24:27, 25:19, 29:36, 41:34, 43:79
- Business trusts, 17:3, 40:62
- Capacity, 24:27, 30:44, 34:35, 40:62, 41:92
- Charter, 17:1
- Creditors, 1:5, 2:7, 3:8, 5:2, 5:5, 7:47, 9:10, 12:2, 12:3, 14A:11, 15:8, 17:1, 17:6, 17:10, 19:4, 20:2, 25:19, 38:4, 43:79, 45:23, 48:60

INDEX

CORPORATIONS—Cont'd

Directors, 17:1, 17:4, 17:6, 17:9, 17:10, 19:4, 26:25, 30:78, 38:22, 40:58, 41:92, 43:85, 44:63, 45:23, 48:54, 48:56, 48:57, 48:60
Dissolution, 41:92, 44:16, 44:39
Distributions, 3:8, 11:2, 14A:11, 17:1, 17:2, 17:10, 24:2, 24:11, 24:25, 25:19, 26:25, 29:36, 37:29, 40:58
Fiduciary, 2:11, 14:24, 24:25, 45:23
Gift, 12:2, 24:11, 24:25, 35:28
Gift tax, 24:25
Insurance, 1:5, 5:2, 5:5, 9:10, 14A:11, 15:8, 24:27, 29:3, 29:12, 29:36, 31:23, 40:62, 43:85, 44:67, 44:76, 48:52 to 48:54, 48:56 to 48:58
Officers, 17:1, 17:4, 17:6, 17:9, 19:4, 24:27, 34:35, 40:62, 41:92, 45:23
Powers, 14:24, 14A:11, 24:2, 25:19, 28:4, 29:40, 41:92, 45:23
Private, 19:4, 24:12, 24:27, 30:78, 31:23, 34:35, 40:58, 43:79, 43:84, 44:50, 44:62, 45:23, 48:56
Property, 2:11, 3:8, 4:12, 5:5, 7:47, 9:10, 12:2, 12:3, 13:117, 14:24, 14A:11, 17:6, 17:9, 19:4, 24:11, 24:13, 24:14, 24:25 to 24A:25, 29:24, 29:40, 30:44, 30:78, 31:23, 35:28, 38:4, 38:22, 41:34, 43:79, 43:85, 45:23
Shareholders, 15:6, 17:1 to 17:5, 17:9 to 24:11, 24:27, 30:78, 35:28, 38:4, 38:22, 40:62, 41:92, 43:46, 43:85, 44:64, 45:23, 48:55
Subsidiary, 17:6, 17:8, 17:10, 45:23
Third parties, 5:5, 24:25, 40:58, 44:50
Trust, 1:5, 2:7, 2:11, 5:2, 9:10, 14:24, 14A:11, 17:3, 17:9, 18:2, 19:4, 20:2, 23:23, 24:2, 24:12 to 24:15, 24:25 to 24:27, 25:19, 26:25, 29:36, 29:40, 30:16, 30:44, 30:77, 30:79, 40:58, 40:62, 41:34, 43:46, 43:79, 43:84, 43:85, 44:39, 44:50, 44:62, 45:23
Trustees, 5:2, 14A:11, 24:25, 25:19, 26:25, 29:40, 30:44, 40:62, 41:34, 45:23
Ultra vires, 41:92
Voting trusts, 17:3

CORPUS

Distribution, 10:15, 14:20, 14:29, 14:32, 14:96, 14:124, 14A:2,

CORPUS—Cont'd

23:24, 24:2, 24:9, 24:25

Income tax, 14:124, 14A:2, 19:7, 24:2, 24:9, 24:25, 28:41

CORRESPONDENCE

Accountant, 37:39
Beneficiary, 21:31, 37:39
Trust, 35:44, 37:39
Trustee, 21:31, 25:10, 25:12, 35:44, 37:39

COSTS

Accounting, 14A:2, 25:1, 27:4, 29:18, 29:22, 30:13, 34:89, 35:18, 40:62, 41:18, 42:18, 43:19, 46:14, 47:19
Actions, 3:12, 14A:29, 14A:35, 14A:46, 14A:48, 34:89
Administration, 6:13, 8:9, 14A:2, 14A:7, 14A:8, 14A:11, 14A:29, 14A:35, 14A:46, 14A:48, 33:36, 34:21, 34:83, 35:20, 40:62, 42:22, 43:21, 43:67, 44:15, 47:16, 47:21
Agent, 28:77, 30:19, 30:43, 42:90, 44:15 to 44:17, 46:15
Annuities, 8:9, 9:13, 19:7
Assessments, 7:31
Capital gains, 41:04
Charitable trusts, 33:36
Compensation, 6:4, 6:46, 7:4, 9:8, 9:10, 9:13
Contract, 7:39, 7:44, 8:9, 21:10, 30:43
Debts, 3:11 to 6:13, 7:4, 7:31, 7:44, 8:9, 9:8, 9:10, 14A:8, 14A:11, 14A:35, 14A:46, 14A:48, 25:1, 25:24, 28:77
Defense, 14A:11, 28:52, 34:89, 43:71, 48:50
Education, 6:4, 14:102, 30:14, 33:36, 43:3
Enforcement, 3:12, 7:31, 7:39, 14:102, 14A:2, 28:119, 34:89, 35:76, 40:14, 43:67
Estate tax, 4:11, 14A:2, 14A:8, 14A:11, 14A:46
Health Care, 14:36
Improvements, 7:44
Income tax, 14A:2, 14A:8, 14A:11, 14A:29, 14A:35, 14A:46, 14A:48, 19:7
Inheritance tax, 33:36

COSTS—Cont'd

Insurance, 6:13, 6:46, 7:4, 7:44, 8:9,
9:8, 9:10, 9:13, 14:36, 14A:11,
19:8, 34:83, 40:62, 41:04, 41:15
Lease, 7:44, 33:52
Liens, 4:11, 6:4, 6:13, 7:4, 7:31, 7:39,
14A:2
Litigation, 6:4, 9:13, 14A:46, 25:1,
25:24
Mortgage, 14A:8, 33:52
Payment, 7:31, 7:44, 9:8, 9:13, 14A:2,
14A:8, 14A:11, 14A:46, 28:77,
30:43, 40:36, 42:90, 44:48
Principal, 6:46, 7:4, 7:44, 14:36, 14A:2,
14A:7, 14A:8, 14A:11, 14A:29,
14A:35, 14A:46, 14A:48, 43:3,
43:20, 43:71
Recovery, 6:13, 14A:7, 14A:35, 25:1,
25:24
Sale, 6:13, 7:4, 7:31, 7:39, 7:44, 30:14,
33:36
Settlor, 14:36, 14:102, 14A:2, 14A:7,
14A:8, 14A:11, 14A:29, 14A:35,
14A:46, 25:1, 30:17, 31:17, 33:36,
34:83, 34:89, 40:14, 40:38, 40:62,
41:16, 43:16, 43:22, 43:23, 43:67
Tort, 14A:2, 14A:8, 14A:11
Trustees, 14A:2, 14A:7, 14A:8, 14A:11,
14A:29, 14A:46, 14A:48, 30:12,
30:17, 31:17, 33:36, 33:52, 34:83,
34:89, 37:20, 39:20, 39:22, 40:36,
40:38, 40:54, 40:62, 43:71

COTENANCY

Creditors, 12:30, 12:40, 12:41
Husband, 12:41
Spouses, 12:40
Trustees, 12:40
Wife, 12:41

COUNTERCLAIM

Breach of trust, 35:79
Contract, 35:79
Trust, 35:79
Trustee, 35:79

COURTS

Accumulations, 31:8
Administration, 3:3, 5A:12, 11:16,
14:24, 14:50, 14:92, 14A:2, 22:10
to 22:13, 22:16, 25:10, 25:17,
26:20, 28:35, 30:62, 31:7, 32:2,

COURTS—Cont'd

32:27, 32:28, 33:41, 33:45, 35:66,
35:79, 36:6, 37:10, 37:39, 37:43,
37:62, 39:68, 39:72, 39:75, 40:62,
42:71, 43:63, 43:67, 43:68, 43:76,
44:4
Advice, 4:8, 25:1, 25:14, 28:10, 28:35,
29:8, 30:7, 33:24, 34:89, 37:39,
40:60
Appointment, 5A:3, 14:21, 14:27,
14:88, 14:92, 14A:2, 33:41, 34:89,
35:66, 35:79, 37:62, 39:8, 39:68,
40:26, 40:62, 43:63
Approval, 5A:6, 11:10, 14:42, 17:6,
34:89, 36:17
Charitable trusts, 32:28
Compensation, 3:16, 9:48, 10:14, 10:48,
28:115
Contempt, 24A:23, 25:1, 25:8, 25:12,
25:13, 25:19, 26:1, 26:3 to 26:7,
26:10, 26:12, 26:14, 26:17, 26:20,
34:89
Creation of trusts, 31:7
Discretion, 5A:3, 5A:5, 14:14, 14:20,
14:27, 14:88, 14:92, 14A:2, 25:14,
25:19, 26:6, 30:7, 30:70, 32:28,
33:41, 33:45, 33:49, 33:52, 34:89,
35:66, 41:54
Enforcement, 7:9, 9:48, 12:43, 13:43,
14A:2, 22:12, 22:13, 22:15 to
22:17, 24A:01, 24A:22, 24A:23,
24A:29, 24A:30, 25:15, 27:9, 29:8,
29:85, 30:68, 30:70 to 30:72, 31:4,
32:2, 32:30, 33:41, 34:89, 35:56,
35:77, 36:6, 37:74, 37:77, 37:78,
38:4, 39:86, 40:11, 40:14, 41:54,
41:61, 41:82, 42:79, 43:67, 43:76,
43:79, 47:72
Instruction, 41:54
Investments, 22:13, 23:25, 25:10, 41:54
Jurisdiction, 3:3, 4:8, 5A:5, 13:11,
14:20, 14:24, 14:27, 14:50, 14A:2,
16:4, 20:7, 21:17, 22:11 to 22:13,
22:15 to 22:17, 23:21, 23:25,
24A:01, 24A:21, 24A:22, 25:1,
25:5, 25:6, 25:8, 25:10 to 25:12,
25:14, 25:17, 25:19, 25:20, 26:5,
26:6, 26:20, 27:9, 28:9, 28:10,
29:8, 29:53, 29:66, 30:64, 30:71,
31:4, 31:7, 31:8, 31:16, 32:7,
32:27, 32:28, 32:30, 33:22, 33:25,
33:41, 33:47, 33:51, 34:33, 34:34,

INDEX

COURTS—Cont'd

34:63, 34:89, 35:53, 35:66, 35:69,
35:77, 35:78, 36:6, 37:39, 37:62,
37:67, 37:74, 37:78, 38:4, 38:17,
39:45, 39:68, 39:72, 39:75, 39:84,
39:86, 40:3, 40:7, 40:26, 40:45,
40:48, 40:60, 41:45, 41:54, 41:58,
41:69, 42:71, 42:74, 42:79, 43:63,
43:67, 43:68, 43:76, 43:79, 44:4,
44:31, 45:26, 46:33, 46:59, 47:34,
47:41, 47:42, 47:63, 47:72

Leases, 30:72, 35:53

Own motion, 40:26

Probate, 7:3, 13:103, 14:88, 41:58

Sales, 45:26

Settlement, 11:10, 13:9, 14A:2, 16:4,
20:7, 25:1, 25:20, 30:72, 32:28,
33:24, 33:49, 33:51, 33:52, 34:89,
39:75, 40:31

Supervision, 9:48, 22:10, 33:51, 35:79,
37:39, 40:26, 46:33

Terminology, 2:3, 4:8

Trustees, 14:92, 14A:2, 22:12, 23:25,
25:6, 25:14, 25:19, 25:20, 26:6,
28:35, 28:48, 29:85, 30:71, 31:7,
31:8, 32:27, 32:28, 33:41, 33:52,
34:34, 34:89, 35:66, 37:39, 37:62,
39:68, 39:75, 40:26, 40:62, 41:54,
41:69, 43:63, 44:32, 45:11, 47:34,
47:55

Trusts, 2:11, 3:16, 3:18, 3:28, 5:3, 5A:3,
5A:5, 5A:6, 5A:12, 14:14, 14:15,
14:20, 14:21, 14:24, 14:27, 14:42,
14:44, 14:50, 14:82, 14:88, 14:92,
14A:2, 20:2, 20:7, 22:1, 22:11 to
22:13, 22:15 to 22:17, 24A:21,
25:1, 25:2, 25:4 to 25:6, 25:12,
25:14, 26:6, 27:9, 28:35, 28:48,
29:66, 29:85, 30:62, 30:64, 30:71,
31:7, 31:8, 31:16, 32:27, 32:28,
32:30, 33:41, 33:45, 33:47, 34:63,
34:89, 35:56, 35:66, 37:62, 37:67,
39:45, 39:55, 39:68, 39:72, 39:75,
39:84, 40:3, 40:8, 40:26, 40:31,
40:45, 40:62, 41:72, 42:71, 42:74,
42:79, 43:63, 43:67, 43:68, 43:76,
43:79, 46:59, 47:40, 47:41, 47:63

CREATION OF TRUSTS

Conflict of laws, 31:7

Intent, 31:7

Settlor, 31:7

CREATION OF TRUSTS—Cont'd

Time, 31:7

Trust instrument, 38:7

Trustee, 31:7, 38:7

CREDIT

Foreign, 24:8, 24:13, 24:14, 24:19,
24:21, 24:22, 24:24, 24:26,
24A:15, 25:7, 26:5, 26:26, 26:31,
29:12, 35:38, 37:38, 37:76, 41:37,
41:61, 42:24, 44:67

Income tax, 4:2, 6:16, 6:26, 6:30, 9:3,
9:19, 9:21, 9:32, 14A:50, 16:3,
24:13, 24:14, 24:21, 24:22, 24:24,
24:26, 29:26, 39:29, 42:24, 46:19

Sale, 3:3, 6:11, 6:26, 6:37, 6:48, 7:45,
7:51, 8:51, 9:3, 9:21, 9:32, 9:37,
9:47, 9:50, 24:8, 26:26, 26:31

Trust, 4:2, 5A:5, 6:51, 8:21, 9:17, 10:6,
14:24, 14:28, 14:35, 14A:50, 24:8,
24:13, 24:14, 24:21, 24:22, 24:24,
24:26, 25:7, 26:5, 35:57, 35:68,
41:38

Unified credit, 14:5, 14:28, 14:35,
14:37, 14:39

CREDITOR

Agreement, 3:11, 3:12, 3:16, 3:17, 5:5,
5A:6, 6:22, 6:30, 7:45, 8:11, 8:34,
8:43, 8:48, 9:11, 9:24, 12:3, 13:9,
13:12, 13:113, 13:161, 13:169,
14:78, 14A:2, 14A:7, 14A:8,
14A:22, 14A:28, 14A:41, 14A:42,
14A:48, 15:2, 18:4 to 20:4, 21:21,
23:25, 26:20, 27:9, 28:94, 37:81

Banks, 4:14, 9:10, 20:3, 21:16, 21:22,
25:7, 25:20, 37:26

Breach of trust, 30:76, 35:79, 43:64,
43:72, 43:79, 47:69

Collection, 3:2, 3:12, 3:24, 3:28, 6:30,
7:4, 7:9, 9:5, 9:7, 9:9 to 9:11, 9:17,
9:42, 9:50, 11:31, 14:72, 14:134,
14A:8, 14A:11, 16:5, 18:5, 22:15,
25:7, 25:19, 27:9

Constructive trusts, 3:16

Contract, 1:2, 2:5, 2:10, 3:23, 5:5, 6:40,
6:48, 7:5, 7:45, 8:1 to 8:3, 8:6,
8:10 to 8:12, 8:14, 8:19 to 8:22,
8:24 to 8:26, 8:28 to 8:30, 8:32 to
8:34, 8:38, 8:41 to 8:43, 8:46 to
8:52, 9:4, 9:11, 9:12, 9:17, 9:33,
9:50, 9:51, 10:3, 10:17, 10:30,
10:45, 10:56, 13:161, 14:49,

CREDITOR—Cont'd

14:53, 14A:28, 17:4, 21:23, 25:6,
30:76, 33:50, 35:79, 37:70, 45:11
Corporate trustee, 14A:8, 14A:36,
23:25, 43:64
Decedent, 6:28, 6:34, 6:48, 7:45, 7:48,
8:26, 8:32, 8:43, 10:55, 12:3,
12:24, 12:44, 13:14, 14:33, 14:40,
14:42, 14:53, 14:57, 14:117
Delivery, 3:22, 10:30, 14:74, 14:132,
28:53, 35:79, 37:70, 43:72, 43:79,
47:69
Discretionary trust, 3:17, 5A:3, 5A:5,
14:14, 14:20, 14:52, 14:58, 14:80,
14:86, 14:88, 14:90, 14:92, 14:112,
14:116, 14:124, 14:126, 14:128,
14:132, 14:138, 14:144, 14:148,
14A:2, 14A:22, 26:2, 32:28, 33:55,
39:75
Estate tax, 8:2, 13:15, 14:10, 14:11,
14:28, 14:30, 14:31, 14:33, 14A:2,
14A:8, 14A:11, 14A:46
Estoppel, 14A:28
Fraud, 2:6, 2:10, 3:23, 3:25, 3:26, 4:8,
4:10, 4:14, 5A:6, 6:48, 7:23, 8:2,
8:25, 8:37, 8:38, 13:128, 14:43,
14:49, 14A:8, 14A:11, 14A:22,
14A:28, 14A:29, 14A:35, 14A:46,
17:4, 25:1, 25:3, 25:9, 25:14,
25:19, 26:2, 26:12, 26:16, 26:17,
26:20, 26:21, 28:118, 29:70, 30:74,
31:4, 31:10, 32:28, 33:48, 33:52,
34:66 to 34:68, 34:70, 34:75,
34:87, 34:89, 37:62, 37:70, 38:4,
39:86, 40:31, 41:85, 42:74, 43:64,
43:72, 43:79, 44:110, 45:11, 47:66,
47:69, 47:85, 48:48
Fraudulent conveyances, 3:3, 3:13,
3:21, 3:23, 14:27, 14:43, 18:5,
25:3, 39:75
Future creditors, 2:2, 2:4, 4:10, 5A:6,
8:2, 13:7, 13:9, 14:10, 14:27,
14:72, 14A:8, 14A:44, 14A:46,
20:2, 20:3, 25:6, 26:21, 34:70,
34:87, 39:78, 40:31, 42:77, 43:74,
44:56, 46:49, 47:85, 48:47
Gift tax, 14:29, 14:32, 14:33, 14:35,
14:52, 14:78, 14:132, 14A:2,
14A:29, 14A:46
Insolvency, 2:3, 2:6 to 2:8, 3:22, 3:23,
5A:6, 6:33, 7:33, 8:48, 9:5, 9:10,
9:17, 9:33, 10:36, 28:94, 33:50,

CREDITOR—Cont'd

33:53, 34:67, 35:79, 36:9, 37:70,
37:81, 38:4, 39:75, 40:31, 40:36,
41:67, 42:74, 42:77, 42:84, 42:85,
43:76, 43:79, 43:83, 47:59, 47:67
Insurance trusts, 5:2, 5:5, 8:34, 14:33
Investment, 6:22, 9:17, 11:14, 14:130,
14A:7, 14A:8, 14A:11, 14A:22,
14A:24, 14A:28, 14A:41, 14A:42,
14A:44, 14A:50, 15:2, 21:16,
21:21 to 21:23, 23:6, 23:14, 25:1,
25:6, 36:9, 36:14, 37:26, 43:64,
45:24
Irrevocable trusts, 14:98, 14A:24
Liens, 3:3, 3:13, 3:19, 3:21, 3:24, 6:4,
6:22, 6:34, 6:45, 6:49, 7:4, 7:14,
7:23, 7:29, 7:33, 7:34, 7:45, 8:22,
9:42, 13:161, 14:128, 14A:2
Life insurance, 2:1, 5:2, 5:5, 8:1 to 8:4,
8:6, 8:10 to 8:12, 8:14, 8:16, 8:18
to 8:22, 8:24 to 8:26, 8:28 to 8:30,
8:32 to 8:34, 8:37 to 8:39, 8:41 to
8:43, 8:46 to 8:52, 11:31, 13:2,
13:77, 14:33, 14:44
Notice, 3:5, 3:6, 3:11, 3:12, 6:4, 6:30,
6:49, 7:45, 8:6, 8:14, 8:28, 8:30,
8:32, 8:39, 8:43, 8:47, 8:49, 8:52,
9:7, 11:31, 13:54, 14:132, 14A:11,
14A:24, 14A:35, 14A:41, 14A:44,
25:24, 28:94, 30:76, 31:4, 32:28,
33:49, 33:52, 35:79, 37:70, 39:86,
39:90, 40:31, 41:75, 41:89, 43:64,
43:74
Payment, 2:2, 3:2, 3:14, 3:22, 4:8,
5A:5, 6:21, 6:28, 6:30, 6:34, 6:39,
6:48, 6:49, 7:23, 8:6, 8:10, 8:12,
8:14, 8:16, 8:19 to 8:21, 8:25,
8:26, 8:32, 8:38, 8:39, 8:42, 8:43,
8:47 to 8:50, 8:52, 9:4, 9:7, 9:9,
9:11, 9:12, 9:17, 9:24, 9:42, 9:50,
10:3, 10:30, 10:45, 10:56, 11:4,
11:28, 11:31, 14:13, 14:20, 14:33
to 14:35, 14:50, 14:56, 14:74,
14:90, 14:124, 14:132, 14:134,
14:144, 14A:2, 14A:8, 14A:11,
14A:22, 14A:28, 14A:41, 14A:42,
14A:46, 16:4, 16:5, 17:1, 18:5,
25:19, 28:53, 31:4, 35:79, 36:9,
37:26, 37:70, 38:4, 38:10, 39:86,
39:90, 40:13, 40:36, 41:75, 44:48,
44:72, 45:11, 45:24
Power of appointment, 5A:10, 14:2,
14:11, 14:21, 14:25, 14:27, 14:29

INDEX

CREDITOR—Cont'd

to 14:32, 14:40, 14:41, 14:45,
14:56, 14:60, 14:62, 14:74, 14:88,
14:90, 14:92, 14:96, 14:102,
14:124, 14:128, 14:130, 14:132,
14A:7, 14A:8, 14A:11, 14A:22,
14A:24, 14A:25, 14A:28, 14A:29,
14A:35, 14A:41, 14A:44, 14A:46,
14A:48, 14A:50

Probate, 6:28, 7:33, 12:3, 14:57, 14:66,
14:88, 14:94, 14:117

Promise, 3:23, 26:17, 30:70, 30:76,
35:79

Protection, 1:2, 1:8, 2:1, 2:2, 2:6, 2:7,
3:2, 3:5, 3:12, 3:17, 3:22, 3:23,
3:28, 4:8, 4:14, 5:2, 5:3, 5:5, 5A:3
to 5A:8, 5A:10, 5A:11, 6:4, 6:21,
6:22, 6:24, 6:28, 6:30, 6:33, 6:34,
6:39, 6:40, 6:45, 6:46, 6:48, 6:49,
7:4, 7:5, 7:9, 7:14, 7:21, 7:23,
7:29, 7:33, 7:34, 7:45, 7:48, 8:1 to
8:4, 8:6, 8:10 to 8:12, 8:14, 8:16,
8:18 to 8:22, 8:24 to 8:26, 8:28 to
8:30, 8:32 to 8:34, 8:37 to 8:39,
8:41 to 8:43, 8:46 to 8:52, 9:4,
9:5, 9:7, 9:9 to 9:12, 9:17, 9:18,
9:24, 9:33, 9:42, 9:50, 9:51, 10:3,
10:4, 10:13, 10:17, 10:21, 10:25,
10:30, 10:36, 10:45, 10:51, 10:55,
10:56, 11:1, 11:4, 11:11, 11:13 to
11:16, 11:28, 11:31, 12:3, 12:4,
12:24, 12:44, 13:2, 13:5 to 13:9,
13:12, 13:14, 13:15, 13:17, 13:24,
13:33, 13:42, 13:54, 13:77, 13:111,
13:113, 13:117, 13:128, 13:132,
13:138, 13:147, 13:161, 13:169,
14:2, 14:10, 14:11, 14:13, 14:14,
14:16, 14:20, 14:21, 14:24 to
14:35, 14:40 to 14:45, 14:48 to
14:50, 14:52 to 14:54, 14:56 to
14:58, 14:60, 14:62, 14:64, 14:66,
14:72, 14:74, 14:76, 14:78, 14:80,
14:82 to 14:84, 14:86, 14:88,
14:90, 14:92, 14:94, 14:96 to
14:98, 14:100, 14:102, 14:104,
14:106, 14:108, 14:110, 14:112,
14:114, 14:116, 14:117, 14:120,
14:122, 14:124, 14:126, 14:128,
14:130, 14:132, 14:134, 14:136,
14:138, 14:142, 14:144, 14:146 to
14:148, 14A:2, 14A:7, 14A:8,
14A:11, 14A:22, 14A:24, 14A:25,
14A:28, 14A:29, 14A:35, 14A:36,

CREDITOR—Cont'd

14A:39, 14A:41, 14A:42, 14A:44,
14A:46, 14A:48, 14A:50, 15:2,
16:4, 16:5, 17:1, 17:4, 17:10, 18:4,
18:5, 19:8, 20:2 to 20:5, 20:7,
20:10, 20:12, 21:16, 21:21 to
21:23, 22:15, 23:6, 23:9, 23:11,
23:14, 23:25, 23:28, 23:33, 25:1,
25:6, 25:7, 25:10, 25:14, 25:18,
25:19, 26:2, 26:12, 27:9, 31:10,
33:48 to 33:55, 34:66, 34:87,
34:89, 36:9, 36:14, 37:62, 39:78,
40:11, 41:67, 42:74, 43:71, 47:59,
47:66, 47:85, 48:47

Protective trusts, 2:10, 3:17, 14:96,
25:14, 37:62

Revocable trusts, 14:58, 14:138, 14A:46

Security, 2:9, 3:3, 3:21, 3:22, 5:2, 5:5,
6:4, 6:28, 6:34, 6:39, 6:45, 6:46,
6:48, 7:4, 7:5, 7:21, 8:22, 8:51,
9:7, 9:9, 9:12, 9:17, 9:24, 9:42,
9:50, 10:13, 11:1, 11:28, 17:4,
25:7, 28:53, 34:75, 34:89, 37:70,
39:90, 40:14, 40:36, 41:75, 48:41

Settlor, 2:4, 2:6, 2:7, 3:17, 13:14, 13:15,
13:54, 14:14, 14:16, 14:20, 14:21,
14:24 to 14:27, 14:29, 14:31 to
14:33, 14:35, 14:48, 14:50, 14:52,
14:54, 14:56, 14:60, 14:62, 14:64,
14:66, 14:72, 14:74, 14:76, 14:78,
14:80, 14:82, 14:84, 14:88, 14:90,
14:92, 14:94, 14:96, 14:98,
14:100, 14:102, 14:104, 14:106,
14:108, 14:110, 14:112, 14:114,
14:116, 14:120, 14:122, 14:124,
14:126, 14:128, 14:130, 14:132,
14:134, 14:136, 14:138, 14:142,
14:144, 14:146, 14:148, 14A:2,
14A:7, 14A:8, 14A:11, 14A:22,
14A:24, 14A:25, 14A:28, 14A:29,
14A:35, 14A:36, 14A:39, 14A:41,
14A:42, 14A:44, 14A:46, 14A:50,
20:4, 20:5, 20:10, 21:21, 21:22,
22:15, 23:9, 23:11, 23:14, 23:25,
23:28, 25:1, 25:4, 25:7, 25:10,
25:18 to 25:21, 26:2, 26:12, 26:16,
26:17, 26:20, 26:21, 31:4, 31:10,
32:28, 33:49, 33:54, 34:66, 34:67,
34:69, 34:75, 34:89, 36:9, 36:14,
37:62, 37:70, 39:75, 40:14, 40:30,
40:31, 41:67, 41:85, 43:64, 43:76,
43:79, 43:83, 44:53 to 44:56,
45:11, 46:49, 47:59, 47:66, 47:67,

CREDITOR—Cont'd

47:69, 48:45, 48:47, 48:48
 Special power of appointment, 14:21,
 14:27, 14:29, 14:56, 14:60, 14:96,
 14A:22, 14A:24
 Spendthrift trusts, 3:17, 5:3, 8:34,
 14:20, 14:27, 14:50, 14:58, 14:62,
 14:64, 14:74, 14:76, 14:78, 14:80,
 14:82, 14:84, 14:86, 14:88, 14:92,
 14:94, 14:96, 14:100, 14:102,
 14:106, 14:110, 14:116, 14:124,
 14:134, 14:138, 14:146, 14A:24,
 14A:25, 14A:29, 14A:48, 20:2,
 23:9, 25:1, 43:76
 Spouse, 1:2, 5:5, 5A:7, 6:22, 6:28, 6:34,
 6:46, 6:48, 7:14, 7:23, 7:33, 7:34,
 7:45, 7:48, 8:2 to 8:4, 8:12, 8:14,
 8:16, 8:22, 8:24, 8:25, 8:34, 8:37,
 8:42, 8:43, 8:46, 8:48, 8:49, 9:4,
 9:5, 9:10, 9:17, 9:18, 9:33, 9:42,
 9:50, 9:51, 11:31, 13:2, 13:5 to
 13:8, 13:12, 13:14, 13:15, 13:17,
 13:24, 13:33, 13:54, 13:77, 13:111,
 13:113, 13:117, 13:128, 13:132,
 13:138, 13:147, 13:161, 14:28,
 14:29, 14:33, 14:40, 14:41, 14:45,
 14:56, 14:58, 14:60, 14:64, 14:88,
 14:96, 14:100, 14:102, 14:108,
 14:110, 14:114, 14:116, 14:120,
 14:136, 14:144, 14A:2, 14A:7,
 14A:8, 14A:11, 14A:22, 14A:25,
 14A:28, 14A:29, 14A:39, 14A:41,
 14A:42, 14A:46, 14A:48, 14A:50,
 20:10, 23:25, 25:21, 25:23, 32:28,
 35:69, 42:77, 43:76
 Statutes, 1:2, 2:2, 3:17, 3:19, 3:23,
 4:14, 5:3, 5:5, 5A:3, 5A:6, 5A:7,
 8:26, 8:38, 9:5, 9:24, 9:51, 10:3,
 10:4, 11:1, 12:3, 13:5, 13:9, 13:14
 to 14:14, 14:27, 14:64, 14:90,
 14:92, 14:102, 14:144, 14A:2,
 14A:7, 14A:11, 14A:22, 14A:24,
 14A:35, 14A:36, 14A:41, 14A:42,
 14A:44, 14A:46, 14A:48, 14A:50,
 16:4 to 18:5, 20:2 to 25:3, 25:6,
 25:7, 26:17, 26:20, 26:21, 31:10,
 34:66, 36:9, 42:74
 Support, 3:12, 3:16, 3:23, 3:26, 5A:5 to
 5A:7, 6:4, 6:21, 6:22, 6:28, 6:30,
 6:34, 6:39, 6:40, 6:45, 6:46, 6:48,
 6:49, 7:4, 7:5, 7:23, 7:48, 8:12,
 8:14, 8:21, 8:22, 8:25, 8:26, 8:32,
 8:39, 8:42, 8:47, 8:50, 9:4, 9:5,

CREDITOR—Cont'd

9:7, 9:9 to 9:12, 9:17, 9:18, 9:24,
 9:33, 9:42, 9:50, 9:51, 10:3, 10:13,
 10:17, 10:30, 10:45, 10:51, 10:56,
 11:28, 13:161, 14:14, 14:20, 14:25,
 14:27 to 14:29, 14:33, 14:35,
 14:40, 14:45, 14:48, 14:50, 14:52,
 14:56, 14:60, 14:64, 14:66, 14:72,
 14:74, 14:76, 14:80, 14:82, 14:86,
 14:90, 14:92, 14:94, 14:96, 14:98,
 14:100, 14:102, 14:104, 14:106,
 14:108, 14:110, 14:112, 14:114,
 14:116, 14:120, 14:122, 14:124,
 14:126, 14:130, 14:132, 14:134,
 14:136, 14:138, 14:142, 14:144,
 14:146, 14:148, 14A:2, 14A:7,
 14A:8, 14A:11, 14A:22, 14A:24,
 14A:25, 14A:28, 14A:29, 14A:35,
 14A:36, 14A:39, 14A:41, 14A:42,
 14A:44, 14A:46, 14A:48, 14A:50,
 25:1, 25:7, 26:21, 27:9, 37:26,
 38:4, 41:89, 42:84
 Support trusts, 5A:5, 14:20, 14:56,
 14:90
 Third parties, 3:22, 4:8, 4:10, 5:5,
 14A:28, 14A:29, 36:9, 37:79,
 40:30, 40:36, 43:64, 45:24
 Trustee, 2:7, 2:10, 3:5, 3:11, 3:13, 3:16,
 3:17, 3:21 to 3:23, 3:25, 4:14,
 5A:3 to 5A:5, 6:22, 8:3, 8:24,
 8:34, 8:37, 9:7, 11:4, 13:14, 14:11,
 14:14, 14:16, 14:20, 14:21, 14:24,
 14:25, 14:27 to 14:30, 14:32 to
 14:34, 14:40, 14:44, 14:48, 14:50,
 14:52, 14:54, 14:56, 14:58, 14:60,
 14:64, 14:66, 14:72, 14:74, 14:76,
 14:78, 14:80, 14:82, 14:84, 14:86,
 14:88, 14:90, 14:92, 14:94, 14:96,
 14:98, 14:100, 14:102, 14:104,
 14:106, 14:108, 14:110, 14:112,
 14:114, 14:116, 14:120, 14:122,
 14:124, 14:126, 14:128, 14:130,
 14:132, 14:134, 14:136, 14:138,
 14:142, 14:144, 14:146, 14:148,
 14A:2, 14A:7, 14A:8, 14A:11,
 14A:22, 14A:24, 14A:25, 14A:28,
 14A:29, 14A:35, 14A:36, 14A:39,
 14A:41, 14A:42, 14A:44, 14A:46,
 14A:48, 14A:50, 19:8, 20:4, 20:5,
 20:7, 20:10, 21:21 to 21:23, 22:15,
 23:11, 23:25, 23:28, 25:4, 25:6,
 25:7, 25:10, 25:14, 25:18 to 25:20,
 25:24, 26:2, 26:16, 26:20, 26:21,

INDEX

CREDITOR—Cont'd

28:52, 28:53, 32:28, 32:32, 33:49, 33:50, 33:52, 33:55, 34:67, 34:87, 34:89, 35:79, 36:9, 37:62, 37:79, 38:10, 40:30, 40:31, 40:36, 43:64, 43:71, 43:72, 43:79, 43:83, 45:11, 46:49, 47:69, 47:85, 48:48

Trusts, 1:8, 2:10, 3:16, 3:17, 3:23, 3:28, 4:10, 4:14, 5:2, 5:3, 5:5, 5A:3 to 5A:8, 5A:10, 5A:11, 8:34, 13:2, 13:7, 13:14, 13:15, 13:54, 14:2, 14:10, 14:11, 14:13, 14:14, 14:16, 14:20, 14:21, 14:24 to 14:35, 14:40 to 14:45, 14:48 to 14:50, 14:52 to 14:54, 14:56 to 14:58, 14:60, 14:62, 14:64, 14:66, 14:72, 14:74, 14:76, 14:78, 14:80, 14:82 to 14:84, 14:86, 14:88, 14:90, 14:92, 14:94, 14:96 to 14:98, 14:100, 14:102, 14:104, 14:106, 14:108, 14:110, 14:112, 14:114, 14:116, 14:117, 14:120, 14:122, 14:124, 14:126, 14:128, 14:130, 14:132, 14:134, 14:136, 14:138, 14:142, 14:144, 14:146 to 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 19:8, 20:2, 20:3, 20:7, 22:15, 23:9, 23:14, 25:1, 25:4, 25:6, 25:7, 25:14, 27:9, 28:52, 29:70, 29:71, 31:10, 32:28, 32:32, 33:48, 33:53, 33:54, 34:66, 34:67, 34:89, 35:71, 36:9, 36:14, 37:26, 37:62, 37:70, 39:75, 39:78, 40:30, 40:31, 40:36, 41:67, 41:75, 42:74, 42:77, 42:84, 42:85, 43:64, 43:71, 43:72, 43:76, 43:79, 43:83, 44:48, 44:53 to 44:56, 44:58, 47:85, 48:41, 48:45 to 48:49

Wages, 6:22, 6:40, 8:14, 8:19, 8:21, 8:32, 8:39, 8:49, 8:52, 9:4, 9:5, 9:7, 9:9 to 9:12, 9:17, 9:18, 9:24, 9:33, 9:42, 9:50, 9:51, 10:4, 10:17, 10:30, 10:55, 10:56, 11:1

CREDITS

Estate tax, 24:20, 24:21
Income tax, 24:20, 24:21

CRIME

Co-trustee, 25:19

CRIME—Cont'd

Conflict of laws, 34:89
Consideration, 4:21
Evasion, 24A:01, 32:29, 34:89, 45:6
Fraud, 4:20, 4:21, 17:7, 17:8, 25:14, 25:19, 26:12, 26:15, 26:16, 26:18, 34:89, 37:39, 39:40, 40:18, 41:41, 47:31
Income tax, 24A:01, 34:88, 37:39
Intent, 4:20, 26:12, 26:15, 26:16, 26:25, 34:89, 41:01
Investments, 41:01, 41:54
Remedies, 25:14, 25:19
Termination, 4:21
Third parties, 24A:21, 34:88, 41:54
Trustees, 25:14, 25:19, 26:25, 34:89, 37:39, 41:54, 48:23
Trusts, 24A:21, 25:14, 26:25, 32:29, 34:89
Violation, 4:21, 24A:08, 24A:21, 26:18

CRUMMEY TRUSTS

Estate tax, 14:33
Gift tax, 14:32, 14:33
Life insurance, 5:2, 14:33
Nature, 5:2
Trustee, 14:32, 14:33, 14:48, 14:84, 14:96, 14:100, 14:146

CURTESY

Action, 1:2
Court, 1:2
Damages, 1:2
Death, 1:2
Debtors, 1:2
Divorce, 1:2
Dower, 1:2, 7:10
Heirs, 1:2
Inheritance, 1:2
Judgments, 1:2
Jurisdiction, 1:2
Marriage, 1:2
Parties, 1:2
Partnership, 1:2
Payment, 7:10
Property, 1:2, 7:10
Reports, 1:2
State, 1:2
Years, 1:2

CUSTODIANS

Accounts, 21:7, 21:8, 21:10, 21:18
Administrators, 37:46

CUSTOM

Trusts, 19:8, 30:65
Wills, 37:53

DAMAGES

Beneficiary, 1:2, 5:5, 6:25, 8:2, 8:3, 9:6,
10:17, 14:77, 14:82, 14A:24,
14A:28, 25:19, 40:26
Breach of trust, 30:76, 35:79, 40:26
Burden of proof, 14A:28, 34:79
Contracts, 6:1, 8:3, 14:77
Exemplary damages, 8:2
Investments, 14A:24, 14A:28, 41:54
Jurisdiction, 1:2, 3:11, 5:5, 6:1, 14A:24,
14A:28, 23:7, 25:19, 39:57, 40:26,
41:54
Measure, 17:8
Punitive, 3:11, 3:12, 5:5, 6:38, 8:2,
9:38, 10:35, 25:24, 34:79, 40:14
Recovery, 9:24, 23:7, 25:19, 25:24
Spendthrift trusts, 14:82, 14A:24
Third parties, 5:5, 14A:28, 33:32,
41:54, 45:24
Trustee, 3:11, 8:3, 14:82, 14A:24,
14A:28, 21:24, 21:25, 21:30,
25:19, 25:24, 35:79, 40:26, 45:11,
45:23

DEATH

Absence, 7:23, 7:26, 7:39, 8:17, 12:3,
14:28, 14:111, 14A:24, 18A:4,
24:25, 37:53, 41:92
Accounting, 13:12
Attachment, 6:15, 6:19, 6:21, 6:22, 6:25
to 6:27, 6:29, 6:32, 6:37 to 6:39,
6:42, 6:44, 6:47, 6:53, 7:5, 7:7,
7:8, 7:15, 7:21, 7:23, 7:25, 7:26,
7:31, 7:33, 7:38, 7:44, 7:47, 7:49,
7:52, 8:5, 8:8, 8:14, 8:15, 8:18,
8:21, 8:25, 8:26, 8:34, 8:42, 8:47,
8:48, 8:53, 9:17, 9:21, 9:22, 9:28,
9:32, 9:38, 9:44, 9:52, 10:14,
10:24, 10:30, 10:40, 10:45, 10:47,
10:50, 10:52, 10:55, 10:56, 11:22,
11:27, 11:28, 11:34, 12:10, 12:11,
13:138, 14:29, 14:77, 14A:7,
14A:8, 14A:11, 14A:24, 14A:39
Charitable trusts, 29:60, 32:28, 45:7

DEATH—Cont'd

Construction, 7:25, 7:31, 7:33, 7:36,
7:49, 14:39, 14A:7, 14A:8,
14A:11, 14A:35, 14A:39, 14A:41,
14A:42, 14A:46, 14A:48, 14A:50,
29:85
Curtesy, 1:2
Dower, 1:2
Evidence, 12:3, 12:43, 14A:7, 14A:8,
14A:11, 14A:22, 14A:24, 14A:35,
14A:39, 14A:41, 14A:42, 14A:46,
14A:50, 24:25
Garnishment, 6:19, 6:25, 6:37, 6:51,
7:25, 7:33, 8:3, 8:25, 8:26, 8:48,
8:53, 9:4, 9:12, 9:17, 9:21, 9:22,
9:28, 9:32, 9:38, 9:44, 9:52, 10:10,
10:14, 10:15, 10:20, 10:24, 10:30,
10:32, 10:38, 10:40, 10:47, 10:52,
10:54 to 10:56, 11:27, 11:34,
12:11, 14:66, 14A:11
Gifts, 12:42, 12:50, 13:14, 13:15,
13:19, 13:20, 14:2, 14:3, 14:5,
14:8 to 14:10, 14:13, 14:16, 14:21,
14:22, 14:28, 14:29, 14:31 to
14:33, 14:36, 14:37, 14:39, 14:42,
14:53, 14:59, 14:61, 14:66, 14:75,
14:77, 14:81, 14:88, 14:90, 14:94,
14:101, 14:104, 14:111, 14:123,
14:133, 14:142, 18A:4, 22:17,
24:7, 24:25, 35:28
Insurance, 1:2, 3:20, 6:1, 6:7, 6:14,
6:22, 6:26, 6:28, 6:34, 6:36, 6:46,
6:47, 6:50, 6:51, 7:4, 7:8, 7:15,
7:25, 7:26, 7:44, 7:49, 8:1 to 8:5,
8:8, 8:12, 8:14 to 8:18, 8:21 to
8:23, 8:25, 8:26, 8:28, 8:31, 8:34
to 8:36, 8:42 to 8:44, 8:46 to 8:53,
9:4, 9:17, 9:21, 9:22, 9:28, 9:32,
9:44, 9:52, 10:20, 10:37, 10:54,
11:34, 14:33, 14:36, 14A:11,
14A:22, 14A:24, 14A:50, 31:24,
45:7
Letters of administration, 37:53
Presumption, 12:3, 12:18, 12:30, 37:53
Sole trustee, 14:66
Spouses, 4:19, 6:7, 6:10, 7:18, 7:20,
7:23, 7:30, 7:38, 7:43, 7:49, 12:8,
12:40, 12:54, 13:5, 13:14, 13:15,
13:19 to 13:21, 13:54, 13:60,
13:88, 13:138, 13:167, 14:28,
14:29, 14:39, 14A:11, 14A:22,
14A:24, 14A:42, 44:111

INDEX

DEATH—Cont'd

- Trust, 1:6, 4:2, 4:19, 5A:11, 6:7, 6:50, 6:51, 7:5 to 7:7, 7:23, 7:30, 7:49, 8:2, 8:4, 8:21, 8:34, 9:17, 10:3, 10:6, 10:7, 10:24, 10:30, 10:31, 10:37, 10:45, 10:52, 10:54, 12:6, 12:25, 12:50, 13:14, 13:15, 13:19, 13:20, 13:54, 14:2, 14:8 to 14:10, 14:13, 14:16, 14:21, 14:22, 14:28, 14:29, 14:31 to 14:33, 14:36, 14:61, 14:66, 14:88, 14:90, 14:94, 14:104, 14:142, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 17:3, 22:17, 24:7, 24:8, 24:15, 24:20, 24:22, 24:25, 29:59, 29:60, 29:85, 31:19, 31:24, 32:28, 33:45, 33:49, 40:34, 44:57, 45:7
- Trustee, 6:22, 8:3, 8:34, 10:50, 13:14, 14:16, 14:21, 14:28, 14:29, 14:32, 14:33, 14:36, 14:59, 14:61, 14:66, 14:75, 14:88, 14:90, 14:94, 14:104, 14:142, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 22:14, 22:17, 24:8, 24:15, 24:25, 29:59, 29:85, 31:24, 32:28, 33:28, 33:49, 44:57, 45:7
- Wages, 6:22, 6:26, 6:27, 6:29, 6:53, 8:14, 8:21, 8:49, 8:52, 9:4, 9:12, 9:17, 9:21, 9:22, 9:28, 9:32, 9:38, 9:44, 9:52, 10:10, 10:15, 10:20, 10:30, 10:32, 10:37, 10:47, 10:54 to 10:56

DEATH BENEFITS

- Employees, 6:1, 10:10

DEBENTURES

- Trust, 41:34, 45:23, 47:84

DEBTOR

- Agreement, 3:11, 3:12, 3:16, 3:17, 5:5, 5A:6, 6:18, 6:22, 6:29, 6:30, 6:44, 7:13, 7:45, 8:17, 8:34, 8:40, 8:43, 9:11, 9:24, 9:37, 10:32, 11:19, 12:2, 12:3, 13:12, 13:113, 13:161, 14A:2, 14A:22, 15:2, 18:4, 18:5, 26:11, 26:18, 27:9, 33:34
- Banks, 4:14, 22:16, 25:8, 29:82
- Breach of trust, 30:76, 35:79

DEBTOR—Cont'd

- Collection, 3:2, 3:12, 3:24, 3:28, 6:1, 6:5, 6:9, 6:26, 6:30, 6:32, 6:35, 6:50, 7:4, 7:39, 9:3, 9:5, 9:7 to 9:9, 9:11, 9:14, 9:17, 9:19 to 9:22, 9:25, 9:29, 9:30, 9:35, 9:36, 9:38, 9:41 to 9:44, 9:46 to 9:48, 9:50, 9:52, 9:53, 10:32, 13:4, 14:72, 16:5, 18:5, 22:15, 22:16, 27:9
- Constructive trusts, 3:16
- Contract, 2:10, 3:9, 3:20, 3:23, 5:5, 6:18, 6:25, 6:35, 6:37, 6:40, 6:48, 6:51, 7:5, 7:8, 7:12, 7:17, 7:39, 7:44 to 7:46, 7:52, 8:1 to 8:3, 8:5, 8:6, 8:8 to 8:10, 8:12 to 8:15, 8:17, 8:19 to 8:23, 8:25 to 8:28, 8:32, 8:34, 8:36, 8:38, 8:40, 8:42, 8:43, 8:46, 8:47, 8:49 to 8:53, 9:4, 9:11, 9:12, 9:17, 9:19, 9:21, 9:22, 9:25, 9:30, 9:33, 9:34, 9:47, 9:50, 9:51, 9:53, 10:3, 10:12, 10:15, 10:17, 10:19, 10:20, 10:24, 10:27 to 10:32, 10:37, 10:43, 10:45, 10:47, 10:50, 10:53, 10:54, 10:56, 12:12, 13:4, 13:161, 14:17, 14:23, 14:49, 17:6, 25:6, 30:76, 33:50, 35:79, 37:70, 45:11
- Decedent, 6:13, 6:26, 6:28, 6:34, 6:48, 6:50, 7:6, 7:7, 7:18, 7:19, 7:26, 7:28, 7:36, 7:38, 7:42, 7:43, 7:45, 7:48, 7:50 to 7:52, 8:26, 8:32, 8:36, 8:43, 12:2, 12:3, 12:12, 14:42, 14:111
- Delivery, 3:22, 9:22, 9:52, 10:30, 14:74, 14:111, 14:132, 28:53, 29:82, 35:79, 37:70
- Discretionary trust, 3:17, 14:70, 14:132, 14A:2, 14A:22, 26:18, 39:75, 40:47
- Employee benefit plans, 9:22, 10:52
- Estate tax, 8:2, 14A:2, 14A:46
- Estoppel, 33:34
- Fraud, 2:6, 2:10, 3:9, 3:23, 3:25 to 3:27, 4:8, 4:10, 4:14, 5A:6, 6:10, 6:48, 7:23, 8:2, 8:5, 8:23, 8:25, 8:31, 8:38, 9:36, 9:41, 14:43, 14:49, 14:111, 14A:22, 14A:46, 17:6, 17:8, 25:1, 25:3, 25:14, 26:10 to 26:12, 26:14, 26:17, 26:18, 26:21, 28:118, 29:69, 31:4, 32:30, 33:34, 34:89, 37:62, 37:70, 37:78, 38:4, 39:86, 40:31, 41:85, 45:11

DEBTOR—Cont'd

Fraudulent conveyances, 3:3, 3:13, 3:21, 3:23, 8:40, 10:43, 14:43, 18:5, 22:16, 25:3, 39:75

Future creditors, 1:5, 2:2, 2:4, 4:10, 5A:6, 8:2, 14:72, 14A:46, 25:6, 26:21, 40:31

Gift tax, 14:32, 14:132, 14A:2, 14A:46

Insolvency, 2:3, 2:6 to 2:8, 3:22, 3:23, 5A:6, 6:10, 6:33, 7:33, 9:5, 9:8, 9:17, 9:21, 9:22, 9:28, 9:30, 9:33, 9:35, 9:41, 9:43, 9:44, 9:48, 9:53, 10:26, 10:50, 26:11, 29:69, 29:82, 33:50, 33:53, 35:79, 37:70, 37:74, 37:80, 38:4, 39:75, 40:31, 40:36, 41:67

Insurance trusts, 5:5, 8:34

Investment, 6:22, 6:23, 7:6, 7:19, 7:38, 9:17, 9:23, 9:25, 11:14, 14A:22, 14A:24, 15:2, 25:1, 25:6, 25:8

Irrevocable trusts, 14A:24

Liens, 3:3, 3:13, 3:19, 3:21, 3:24, 6:4, 6:9, 6:11, 6:13, 6:22, 6:29, 6:34 to 6:36, 6:45, 6:49, 6:50, 7:2, 7:4, 7:6 to 7:8, 7:11, 7:13, 7:14, 7:23, 7:26, 7:28, 7:29, 7:33 to 7:36, 7:38, 7:39, 7:41, 7:45, 7:46, 7:50, 7:51, 8:7, 8:22, 9:15, 9:22, 9:42, 9:49, 13:161, 14A:2

Life insurance, 1:5, 2:1, 3:20, 5:5, 6:1, 6:51, 8:1 to 8:10, 8:12 to 8:23, 8:25 to 8:28, 8:31, 8:32, 8:34, 8:36, 8:38 to 8:40, 8:42, 8:43, 8:46, 8:47, 8:49 to 8:53, 9:3, 9:6, 9:13, 9:14, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:39, 9:44, 9:47, 9:49, 9:52, 10:20, 13:2, 14:44

Notice, 3:5, 3:6, 3:11, 3:12, 6:4, 6:30, 6:49, 7:24 to 7:26, 7:45, 8:6, 8:14, 8:28, 8:32, 8:39, 8:43, 8:47, 8:49, 8:52, 9:7, 9:15, 14:132, 14A:24, 25:24, 29:69, 29:82, 30:76, 31:4, 32:30, 33:49, 35:79, 37:70, 37:78, 39:86, 39:90, 40:31

Payment, 2:2, 3:2, 3:8, 3:14, 3:20, 3:22, 3:27, 4:8, 6:12, 6:15, 6:19, 6:21, 6:27, 6:28, 6:30, 6:34 to 6:39, 6:42, 6:44, 6:48 to 6:50, 6:53, 7:10, 7:15, 7:17, 7:18, 7:23, 7:24, 7:35, 7:38, 7:44, 8:6, 8:8, 8:10, 8:12, 8:14 to 8:17, 8:19 to 8:21, 8:23, 8:25, 8:26, 8:32, 8:36, 8:38,

DEBTOR—Cont'd

8:39, 8:42, 8:43, 8:47, 8:49, 8:50, 8:52, 8:53, 9:2 to 9:4, 9:7 to 9:9, 9:11 to 9:17, 9:19, 9:21, 9:23 to 9:25, 9:28 to 9:31, 9:34, 9:37 to 9:39, 9:41, 9:42, 9:44, 9:46, 9:49, 9:50, 10:3, 10:15, 10:20, 10:22, 10:24, 10:30, 10:31, 10:45, 10:47, 10:53, 10:56, 11:7, 14:74, 14:111, 14:132, 14A:2, 14A:22, 14A:46, 16:4 to 18:5, 28:53, 29:82, 31:4, 35:79, 37:70, 38:4, 38:10, 39:86, 39:90, 40:13, 40:36, 44:72, 45:11

Power of appointment, 14:21, 14:32, 14:70, 14:74, 14:102, 14:132, 14A:22, 14A:24, 14A:46

Probate, 6:13, 6:28, 7:3, 7:12, 7:13, 7:28, 7:33, 7:42, 12:3

Promise, 3:23, 26:17, 30:76, 35:79

Protection, 1:5, 2:1, 2:2, 2:6, 2:7, 3:2, 3:5, 3:12, 3:17, 3:22, 3:23, 3:27, 3:28, 4:8, 4:14, 5:5, 5A:6 to 5A:8, 6:1, 6:4 to 6:53, 7:1 to 7:8, 7:10 to 7:26, 7:28, 7:29, 7:33 to 7:39, 7:41 to 7:46, 7:48, 7:50 to 7:53, 8:1 to 8:10, 8:12 to 8:23, 8:25 to 8:28, 8:31, 8:32, 8:34, 8:36, 8:38 to 8:40, 8:42, 8:43, 8:46, 8:47, 8:49 to 8:53, 9:2 to 9:9, 9:11 to 9:39, 9:41 to 9:44, 9:46 to 9:53, 10:2 to 10:4, 10:8, 10:10 to 10:12, 10:14 to 10:17, 10:19 to 10:22, 10:24 to 10:32, 10:37, 10:43, 10:45, 10:47, 10:49 to 10:54, 10:56, 11:7, 11:14, 11:19, 12:1 to 12:3, 12:12, 13:2, 13:4, 13:6, 13:12, 13:24, 13:27, 13:45, 13:72, 13:84, 13:113, 13:132, 13:138, 13:147, 13:161, 13:165, 14:17, 14:21, 14:23, 14:32, 14:37, 14:42 to 14:44, 14:49, 14:70, 14:72, 14:74, 14:82, 14:83, 14:102, 14:106, 14:110, 14:111, 14:132, 14:140, 14A:2, 14A:22, 14A:24, 14A:46, 15:2, 16:4 to 17:6, 17:8, 17:10, 18:4, 18:5, 20:10, 22:15, 22:16, 25:1, 25:6, 25:8, 25:14, 25:18, 26:12, 27:9, 29:69, 33:49, 33:50, 33:53, 34:89, 37:62, 40:47, 41:67

Protective trusts, 2:10, 3:17, 25:14, 37:62

Revocable trusts, 14A:46

INDEX

DEBTOR—Cont'd

Security, 2:9, 3:3, 3:20 to 3:22, 5:5, 6:4, 6:7, 6:9, 6:10, 6:14, 6:25, 6:26, 6:28, 6:29, 6:34 to 6:36, 6:39, 6:44 to 6:46, 6:48, 6:51, 6:53, 7:2, 7:4, 7:5, 7:13, 7:21, 7:35, 7:46, 8:22, 8:51, 9:6, 9:7, 9:9, 9:12 to 9:15, 9:17, 9:21, 9:24, 9:25, 9:27, 9:28, 9:36, 9:38, 9:41 to 9:44, 9:47, 9:50, 11:19, 28:53, 34:89, 37:70, 39:90, 40:36

Security deposit, 6:9

Settlor, 2:4, 2:6, 2:7, 3:17, 10:37, 14:17, 14:21, 14:23, 14:32, 14:70, 14:72, 14:74, 14:82, 14:102, 14:106, 14:110, 14:132, 14:140, 14A:2, 14A:22, 14A:24, 14A:46, 20:10, 22:15, 22:16, 25:1, 25:4, 25:8, 25:18, 25:21, 26:3, 26:10 to 26:12, 26:14, 26:17, 26:18, 26:21, 31:4, 33:49, 34:89, 37:62, 37:70, 39:75, 40:31, 40:47, 41:67, 41:85, 45:11

Special power of appointment, 14:21, 14A:22, 14A:24

Spendthrift trusts, 1:5, 3:17, 8:34, 9:49, 10:37, 14:17, 14:70, 14:74, 14:82, 14:102, 14:106, 14:110, 14A:24, 25:1

Spouse, 3:10, 5:5, 5A:7, 6:1, 6:5 to 6:7, 6:10 to 6:13, 6:16, 6:22, 6:23, 6:25, 6:26, 6:28, 6:29, 6:31, 6:34, 6:36, 6:43, 6:44, 6:46, 6:48, 6:50, 6:51, 6:53, 7:3, 7:6 to 7:8, 7:11 to 7:15, 7:17 to 7:20, 7:22 to 7:26, 7:28, 7:33 to 7:39, 7:42 to 7:46, 7:48, 7:50 to 7:52, 8:2 to 8:5, 8:7, 8:12 to 8:17, 8:22, 8:25, 8:27, 8:34, 8:40, 8:42, 8:43, 8:46, 8:49, 9:2, 9:4, 9:5, 9:8, 9:14, 9:16 to 9:21, 9:23, 9:25, 9:26, 9:28 to 9:31, 9:33, 9:35, 9:36, 9:38, 9:42 to 9:44, 9:46, 9:48, 9:50 to 9:53, 10:10, 10:19, 10:28, 10:31, 10:52, 13:2, 13:4, 13:6, 13:12, 13:24, 13:27, 13:45, 13:72, 13:84, 13:113, 13:132, 13:138, 13:147, 13:161, 13:165, 14:17, 14:102, 14:110, 14:111, 14:140, 14A:2, 14A:22, 14A:46, 20:10, 25:21, 25:23, 29:69

Statutes, 2:2, 3:17, 3:19, 3:23, 4:14, 5:5, 5A:6, 5A:7, 6:35, 6:37, 7:3, 7:15, 7:35, 8:26, 8:27, 8:38, 9:2, 9:5, 9:24, 9:38, 9:51, 10:2 to 10:4,

DEBTOR—Cont'd

10:47, 11:19, 12:3, 13:4, 14:23, 14:102, 14A:2, 14A:22, 14A:24, 14A:46, 16:4 to 18:5, 25:3, 25:6, 26:17, 26:21, 29:69

Support, 3:12, 3:16, 3:20, 3:23, 3:26, 5A:6, 5A:7, 6:4, 6:7, 6:11, 6:12, 6:14 to 6:16, 6:19, 6:21, 6:22, 6:25, 6:27 to 6:30, 6:34 to 6:37, 6:39 to 6:41, 6:43 to 6:51, 6:53, 7:4, 7:5, 7:23, 7:25, 7:35, 7:39, 7:41, 7:46, 7:48, 7:51, 7:52, 8:5, 8:7, 8:12, 8:14, 8:15, 8:21 to 8:23, 8:25 to 8:27, 8:32, 8:36, 8:39, 8:42, 8:47, 8:50, 8:53, 9:2 to 9:9, 9:11 to 9:39, 9:41 to 9:44, 9:46 to 9:53, 10:2, 10:3, 10:10, 10:11, 10:14, 10:15, 10:17, 10:20, 10:22, 10:24, 10:26 to 10:28, 10:30 to 10:32, 10:45, 10:50 to 10:54, 10:56, 11:19, 13:161, 14:17, 14:72, 14:74, 14:82, 14:102, 14:106, 14:110, 14:132, 14:140, 14A:2, 14A:22, 14A:24, 14A:46, 17:8, 25:1, 26:21, 27:9, 38:4

Testamentary trusts, 3:18

Third parties, 3:22, 4:8, 4:10, 5:5, 37:79, 40:36

Trustee, 2:7, 2:10, 3:5, 3:8, 3:9, 3:11, 3:13, 3:15 to 3:18, 3:21 to 3:23, 3:25, 4:14, 6:22, 6:23, 7:28, 8:3, 8:34, 9:7, 9:8, 9:20, 9:23, 9:31, 9:47, 9:48, 10:50, 14:17, 14:21, 14:23, 14:32, 14:44, 14:72, 14:74, 14:82, 14:102, 14:106, 14:110, 14:132, 14:140, 14A:2, 14A:22, 14A:24, 14A:46, 20:10, 22:15, 22:16, 25:4, 25:6, 25:8, 25:14, 25:18, 25:24, 26:3, 26:10, 26:11, 26:14, 26:18, 26:21, 28:53, 29:82, 33:49, 33:50, 34:89, 35:79, 37:62, 37:79, 38:10, 40:31, 40:36, 40:47, 45:11

Trusts, 1:5, 2:10, 3:16 to 3:18, 3:23, 3:28, 4:10, 4:14, 5:5, 5A:6 to 5A:8, 6:35, 8:34, 9:49, 10:37, 10:52, 13:2, 14:17, 14:21, 14:23, 14:32, 14:37, 14:42 to 14:44, 14:49, 14:70, 14:72, 14:74, 14:82, 14:83, 14:102, 14:106, 14:110, 14:111, 14:132, 14:140, 14A:2, 14A:22, 14A:24, 14A:46, 22:15, 22:16, 25:1, 25:4, 25:6, 25:14,

DEBTOR—Cont'd

27:9, 29:69, 32:30, 33:53, 34:89,
35:71, 37:62, 37:70, 39:75, 40:31,
40:36, 40:47, 41:67

Wages, 6:17, 6:18, 6:22, 6:26, 6:27,
6:29, 6:40, 6:53, 7:53, 8:14, 8:19,
8:21, 8:32, 8:39, 8:49, 8:52, 9:2 to
9:9, 9:11 to 9:39, 9:41 to 9:44,
9:46 to 9:53, 10:4, 10:10, 10:11,
10:15, 10:17, 10:20, 10:22, 10:30,
10:32, 10:37, 10:47, 10:54, 10:56,
11:19

DEBTS

Antecedent, 3:23, 7:43, 14A:46, 33:49,
33:50, 45:23

Cancellation, 8:17

Curtesy, 7:10

Dower, 7:10, 7:17

Estate tax, 14A:8, 14A:11, 14A:46

Payment, 2:2, 3:2, 3:8, 3:27, 6:38, 6:48
to 6:50, 7:10, 7:15, 7:17, 7:18,
7:23, 7:30, 7:31, 7:35, 7:38, 7:44,
8:8, 8:14, 8:16, 8:17, 8:21, 8:23,
8:26, 8:32, 8:36, 8:39, 8:43, 8:47
to 8:49, 8:52, 8:53, 9:2, 9:3, 9:7,
9:8, 9:11, 9:12, 9:16, 9:17, 9:19,
9:21, 9:23, 9:24, 9:28 to 9:31,
9:34, 9:37 to 9:39, 9:41, 9:44,
9:46, 9:49, 9:50, 14:90, 14:124,
14A:8, 14A:11, 14A:22, 14A:41,
14A:42, 14A:46, 16:4, 17:1, 17:9,
28:53, 28:77, 29:82, 35:79, 37:26,
37:70, 38:10, 39:90, 45:23

Trust, 2:6, 2:7, 2:10, 3:23, 3:27, 4:10,
6:50, 7:14, 7:23, 7:29, 7:30, 7:41,
7:49, 8:21, 9:7, 9:10, 9:17, 9:34,
9:49, 10:7, 10:18, 10:52, 14:15,
14:18, 14:45, 14:80, 14:90,
14:106, 14:124, 14:140, 14:148,
14A:8, 14A:11, 14A:22, 14A:24,
14A:35, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 15:2, 17:9, 23:4,
25:2, 25:6, 25:24, 26:3, 29:82,
30:76, 33:49, 35:69, 35:79, 37:26,
37:70, 38:10, 41:38, 44:57, 45:23

DECANTING

Trustee, 14A:2, 14A:7, 14A:28,
14A:35, 14A:50

DECEIT

Bankruptcy, 6:10, 34:67, 34:89

DECEIT—Cont'd

Consent, 6:10

Conveyance, 34:67

Creditors, 4:8, 6:10, 34:67, 34:89

Husband, 6:10

Interest, 4:8, 6:10, 34:67

Remedies, 4:8, 34:67

Settlement, 34:67, 34:89

Settlers, 34:89

Spouse, 6:10

Trustee, 34:67, 34:89

Trusts, 34:67, 34:89

Wife, 6:10

DECLARATION OF TRUST

Provisions, 31:14, 33:13, 40:43

Purpose, 40:43

Trustee, 29:40, 31:14, 35:44, 40:43,
40:48

DECLARATORY JUDGMENT

Trustee, 14A:28

DEDUCTIONS

Estate tax, 14:5, 14:7

Gift tax, 14:5

Income tax, 9:6, 11:3, 11:17, 30:21,
35:24, 37:24

Lead trusts, 14:7

Marital Deduction, 14:7

DEEDS

Charitable trusts, 32:28

Consideration, 32:28, 41:34

Constructive trusts, 22:13

Contracts, 13:143

Dower, 7:27

Husband, 7:14, 7:29

Intent, 14A:24, 32:28, 34:89

Perpetuities, 32:28

Power of appointment, 14A:24

Recording, 7:24, 7:27, 13:8

Sale, 7:14, 7:24, 7:27, 7:29, 7:49, 41:34

Spendthrift trusts, 14A:24

Spouses, 7:49, 13:8, 13:143, 13:169,
14A:24, 41:34

Terms, 22:13, 33:41, 34:89

Title, 7:49, 13:143, 14A:24, 35:31

Trust, 7:14, 7:29, 7:49, 14A:24, 22:13,
28:41, 28:42, 32:17, 32:28, 33:41,
33:42, 34:89, 41:34, 41:36

INDEX

DEEDS—Cont'd

Trustee, 14A:24, 22:13, 28:41, 32:28,
33:41, 33:42, 34:89, 41:34, 41:36
Voluntary, 7:14
Wife, 7:14, 7:29
Wills, 45:26

DEFAULT

Power of appointment, 14:56, 14A:11,
14A:50, 23:24, 24:25
Trustee, 3:11, 14:50, 14:56, 14A:2,
14A:11, 14A:50, 23:24, 24:15,
24:25, 25:7, 30:62, 38:12, 45:19

DEFENSES

Breach of trust, 43:79
Trustee, 3:22, 3:23, 26:21 to 26:23,
43:79

DEFERRED COMPENSATION

Income tax, 10:22, 10:29, 10:41, 10:48,
14A:28

DEFINED BENEFIT PLANS

Income tax, 10:23, 10:41

DEFINED CONTRIBUTION PLANS

Income tax, 10:23, 10:41

DEFINITION

Duration, 34:89, 45:7

DELAWARE

Accounting, 14A:2, 20:3
Gift, 14A:2, 14A:8
Investment, 14A:8, 14A:22, 14A:24,
31:23, 33:30
Marital property, 5:5, 13:15, 13:44 to
13:46
Statutes, 5:5, 9:2, 13:15, 13:46, 14:27,
14A:2, 14A:22, 14A:24, 16:5,
18:5, 20:3, 31:23
Trust, 1:5, 4:18, 9:10, 13:15, 14:1,
14:22, 14:24, 14:27, 14:62, 14A:2,
14A:8, 14A:22, 14A:24, 20:3,
23:17, 44:36
Trustee, 14:24, 14:27, 14A:2, 14A:8,
14A:22, 14A:24, 23:17

DELAY

Creditors, 2:2, 2:6, 2:10, 3:17, 3:23,
3:25, 3:27, 4:8, 4:10, 5A:6, 6:17,
6:45, 8:34, 9:17, 9:34, 14:27,
14:72, 14:102, 14A:2, 14A:8,

DELAY—Cont'd

14A:11, 14A:22, 14A:25, 14A:28,
14A:29, 14A:39, 14A:44, 14A:46,
14A:48, 20:2, 25:3, 25:6, 25:9,
25:19, 26:12, 26:27, 28:53, 29:82,
32:28, 34:89, 35:69, 44:69
Distribution, 5A:6, 14:72, 14A:2,
14A:8, 14A:11, 14A:22, 14A:28,
14A:29, 14A:39, 14A:44, 14A:46,
25:19
Effect, 3:17, 3:23, 5A:6, 9:34, 14A:2,
14A:39, 22:9, 29:82, 32:28, 34:89,
45:14
Income, 4:10, 6:45, 8:34, 9:17, 9:34,
14:27, 14:72, 14:102, 14A:2,
14A:8, 14A:11, 14A:22, 14A:25,
14A:28, 14A:29, 14A:39, 14A:46,
14A:48
Limitations period, 14A:2, 14A:22,
14A:28, 14A:29, 14A:46, 14A:48
Payment, 2:2, 3:27, 4:8, 9:17, 9:34,
14A:2, 14A:8, 14A:11, 14A:22,
14A:28, 14A:46, 25:19, 28:53,
29:82
Principal, 14:27, 14:72, 14A:2, 14A:8,
14A:11, 14A:22, 14A:25, 14A:28,
14A:29, 14A:39, 14A:46, 14A:48
Sale, 9:34, 28:53, 29:82, 35:69

DELIVERY

Deed, 45:17
Property, 3:22, 14:73, 14:111, 14:123,
14:132, 28:53, 29:82, 30:27,
35:79, 37:70, 43:72, 43:79, 45:17,
47:69
Trust, 10:30, 14:74, 14:132, 29:82,
35:79, 37:42, 37:70, 43:72, 43:79,
45:17, 47:69

DEPOSITS

Cash, 6:1, 6:17, 6:23, 6:26, 6:42, 7:5,
9:4, 9:7, 9:23, 24:27, 29:39, 41:01,
41:41
Mortgage, 7:5, 14A:41, 22:4, 33:16
Trustee, 3:22, 6:23, 9:7, 9:23, 14A:41,
24:27, 28:57

DEPRECIATION

Bonds, 40:52
Income tax, 40:52

DILIGENCE

Administrators, 37:71

DILIGENCE—Cont'd

Executors, 37:71
 Trustees, 14A:2, 19:6, 24:25, 30:61,
 39:70, 42:70, 43:64, 43:71, 45:7,
 45:12, 45:23

DIRECTIONS

Charitable trusts, 30:58, 33:36
 Investments, 23:25, 28:68, 31:14, 41:54

DIRECTORS

Accounting, 28:88, 43:85, 45:23, 46:19
 Action, 1:2, 14A:7, 36:18, 40:58, 43:42
 Board, 17:1, 23:21, 28:62, 29:37, 30:29,
 31:26, 32:25, 33:42, 35:23, 36:23,
 37:26, 37:38, 37:83, 40:56 to
 40:58, 42:90, 44:63, 44:91, 44:99,
 46:19, 46:66, 46:67, 46:73, 46:74,
 48:57
 Books and records, 17:9
 Care, 28:85, 36:18, 38:12, 38:25, 39:91,
 45:23
 Charitable foundation, 40:58
 Charitable trusts, 32:25
 Compensation, 1:2
 Conflict of interest, 38:25
 Conflicts of interest, 36:18, 39:91
 Consolidation, 28:72, 28:89
 Corporate directors, 25:13, 39:91
 Dissolution, 28:89, 33:28, 41:92
 Duties, 17:1, 30:29, 30:78, 31:14,
 31:24, 35:23, 36:18, 37:39, 38:12,
 38:22, 38:25, 39:91, 45:23, 45:24
 Duty of care, 36:18
 Evidence, 14A:7, 17:6, 30:78, 34:88,
 36:16, 37:39, 43:42, 45:23
 Family foundations, 40:58
 Federal, 1:2, 14A:7, 17:1, 17:4, 17:6,
 25:13, 41:92, 47:84
 Fiduciary, 25:13, 31:14, 36:18, 37:26,
 37:39, 37:83, 38:11, 38:12, 38:25,
 45:23
 Financial statements, 28:88, 32:19,
 32:22, 33:16, 45:23, 48:57
 Gross negligence, 38:12
 Indemnification, 28:72, 38:12
 Liability, 1:2, 15:4, 17:1, 17:4, 17:6,
 28:77, 28:85, 31:24 to 31:26,
 32:32, 33:28, 33:42, 34:86, 34:88,
 36:16 to 36:18, 36:23, 37:26,
 37:36, 37:39, 37:81, 38:12, 38:22,

DIRECTORS—Cont'd

38:25, 39:91, 40:56 to 40:58,
 41:91, 41:92, 43:85, 44:99, 45:23,
 45:24, 47:84
 Loyalty, 17:1, 38:11, 38:25, 45:24
 Meetings, 17:9, 28:70, 28:72, 31:24 to
 31:26, 34:86, 35:23, 39:91, 41:92,
 42:90, 43:85, 46:19, 46:67, 46:73,
 46:74, 47:84, 48:57
 Merger, 28:89
 Number, 19:4, 28:77, 28:84, 30:78,
 31:25, 32:22, 33:28, 37:26, 37:38,
 37:39, 41:91, 41:92, 42:90, 45:23,
 45:24, 48:54
 Personnel, 23:21, 33:16, 37:20, 39:20
 Powers, 14A:7, 28:62, 28:72, 28:73,
 28:77, 28:84, 31:14, 31:24, 32:25,
 32:32, 33:16, 34:88, 36:18, 37:26,
 37:39, 39:91, 40:56, 40:57, 41:92,
 42:90, 43:42, 45:23, 48:32
 Quorum, 31:26, 46:73
 Records, 17:6, 17:9, 28:88, 31:24,
 31:26, 39:91, 41:92, 42:90, 43:42,
 43:85, 45:23, 46:19
 Removal, 31:14, 34:88
 Standing, 28:89, 37:38, 45:23
 Statutory law, 37:39
 Trustee, 14A:7, 31:14, 31:17, 31:24,
 32:22, 32:25, 32:32, 33:28, 33:42,
 34:86, 34:88, 37:20, 37:39, 37:83,
 38:12, 39:20, 39:22, 43:45, 45:17,
 45:23, 46:15
 Trustees, 14A:7, 26:25, 31:14, 31:17,
 32:22, 32:25, 33:42, 37:20, 37:39,
 37:83, 38:11, 38:12, 39:20, 39:22,
 43:45, 44:99, 45:17, 45:23, 48:32

DISABILITY

Definition, 9:15, 9:21, 9:47, 33:52, 45:7
 Duration, 45:7
 Termination, 8:47, 10:50, 45:10
 Unemployment compensation, 3:20,
 6:14, 9:1, 9:3, 9:5 to 9:8, 9:11,
 9:12, 9:14, 9:15, 9:17, 9:19 to
 9:21, 9:25 to 9:28, 9:30, 9:32,
 9:36, 9:38 to 9:40, 9:42 to 9:44,
 9:46, 9:47, 9:49, 9:50, 9:52, 9:53

DISABLED PERSONS

Distributions, 14:36
 Gifts, 14:36
 Settlor, 14:36

INDEX

DISABLED PERSONS—Cont'd

Trustee, 14:36

Trusts, 14:36

DISCLAIMER

Beneficiary, 5A:7, 14:32, 14:38, 14:42, 14:44, 14:57, 14:75, 14:77, 14:89, 14:93, 14:97, 14:101, 14:111, 14:117, 14:119, 14:123, 14:125, 14:133, 14:141

Estate tax, 14:39

Federal tax, 14:38, 14:41, 14:42, 14:55, 14:59, 14:111

Gift tax, 14:32

Statutes, 5A:7, 14:38, 14:47, 14:67

Trustee, 14:32, 14:40, 14:44, 14:55, 14:59, 14:61, 14:67, 14:73, 14:75, 14:93, 14:109, 14:131, 14:139, 14:143

DISCLOSURE

Administrators, 38:11

DISCRETION

Accumulation, 24:8, 41:64

Administrator, 44:87

Bond, 41:34

Compensation, 9:7, 14A:28

Court, 3:9, 5A:5, 7:49, 9:7, 14:17, 14:20, 14:25, 14:27, 14:52, 14:54, 14:56, 14:64, 14:88, 14:104, 14:108, 14:110, 14:114, 14:116, 14:124, 14:126, 14:132, 14:136, 14:140, 14:142, 14:144, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 25:7, 25:14, 25:19, 26:2, 26:6, 26:21, 26:23, 28:52, 28:118, 30:7, 30:69, 30:70, 32:28, 33:36, 33:41, 33:45, 33:49, 33:52, 33:55, 34:89, 35:66, 37:66, 39:70, 41:34, 41:54, 43:71, 45:3, 46:60

Creation, 14:88, 14A:2, 14A:8, 14A:28, 14A:41, 14A:46, 25:19, 33:49, 39:63, 41:64

Creditors, 3:9, 5A:1, 5A:5, 7:49, 14:14, 14:17, 14:20, 14:25, 14:27, 14:34, 14:52, 14:54, 14:56, 14:64, 14:66, 14:78, 14:86, 14:88, 14:92, 14:94, 14:96, 14:98, 14:104, 14:108, 14:110, 14:112, 14:114, 14:116, 14:122, 14:124, 14:130, 14:132, 14:136, 14:138, 14:140, 14:142,

DISCRETION—Cont'd

14:144, 14:146, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 23:26, 25:7, 25:14, 25:19, 26:2, 26:6, 26:11, 26:21, 26:23, 32:28, 32:32, 33:45, 33:49, 33:52, 34:89, 39:63, 41:64, 43:61, 44:57

Definition, 5A:3, 14:20, 14A:7, 14A:46, 14A:48, 26:21, 33:41, 33:52, 34:89

Delegation, 14A:35

English law, 33:45, 34:89, 39:63, 39:70

Estate planning, 14:36, 14A:46, 32:25, 33:36

Federal tax, 7:49, 9:7, 14:110, 14A:2

Limitations, 7:49, 14:14, 14:18, 14:27, 14:56, 14:130, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:44, 14A:46, 14A:48, 23:26, 25:7

Medicaid, 14:36, 14:66

Payment, 5A:5, 9:7, 14:20, 14:34, 14:56, 14:124, 14:132, 14:134, 14:144, 14A:2, 14A:8, 14A:28, 14A:41, 14A:42, 14A:46, 24A:25, 25:19, 41:34

Powers, 14:16, 14:27, 14:30, 14:40, 14:88, 14:92, 14:96, 14:116, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:46, 14A:48, 14A:50, 24:8, 25:19, 28:36, 30:7, 32:25, 32:32, 33:36, 33:41, 34:89, 35:66, 37:66, 38:9, 39:70, 41:54, 43:55, 45:3

Revocation, 14:144, 35:66

Sale, 7:49, 14:34, 24:8, 33:36, 41:34

Settlor, 5A:1, 14:14, 14:16 to 14:18, 14:20, 14:25, 14:27, 14:36, 14:48, 14:52, 14:54, 14:56, 14:64, 14:66, 14:78, 14:84, 14:88, 14:92, 14:94, 14:96, 14:98, 14:100, 14:104, 14:108, 14:110, 14:112, 14:114, 14:116, 14:122, 14:124, 14:126, 14:130, 14:132, 14:134, 14:136, 14:138, 14:140, 14:142, 14:144, 14:146, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:50, 23:26, 25:7, 25:19, 26:2, 26:6, 26:11, 26:21, 26:23, 32:25, 32:28, 33:36, 33:41, 33:49, 34:89, 37:66,

DISCRETION—Cont'd

- 39:63, 39:70, 41:64, 43:61, 44:57, 46:60
- Spendthrift clause, 5A:1, 14:16 to 14:18, 14:20, 14:27, 14:34, 14:52, 14:56, 14:78, 14:86, 14:104, 14:110, 14:116, 14:122, 14:130, 14:132, 14:134, 14:138, 14:142, 14A:2, 14A:8, 14A:35, 14A:41, 14A:42, 14A:50
- Tax, 7:49, 9:7, 14:17, 14:18, 14:28, 14:30, 14:34, 14:40, 14:52, 14:78, 14:110, 14:116, 14:124, 14:132, 14A:2, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 24:8, 24A:25, 26:6, 26:21, 33:36, 35:23, 38:19, 44:19, 44:57, 48:15
- Trust, 5A:1, 5A:3, 5A:5, 7:49, 9:7, 14:14, 14:16 to 14:18, 14:20, 14:25, 14:27, 14:28, 14:30, 14:34, 14:36, 14:40, 14:48, 14:52, 14:54, 14:56, 14:64, 14:66, 14:78, 14:84, 14:86, 14:88, 14:92, 14:94, 14:96, 14:98, 14:100, 14:104, 14:108, 14:110, 14:112, 14:114, 14:116, 14:122, 14:124, 14:126, 14:130, 14:132, 14:134, 14:136, 14:138, 14:140, 14:142, 14:144, 14:146, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 23:26, 24:8, 25:7, 25:19, 26:2, 26:6, 26:11, 26:21, 26:23, 28:36, 28:52, 32:25, 32:28, 32:32, 33:36, 33:41, 33:45, 33:49, 33:55, 34:89, 35:66, 37:66, 38:9, 38:19, 39:63, 39:70, 41:34, 41:54, 41:64, 43:55, 43:61, 43:71, 44:57, 45:15, 46:60
- Trustee, 3:9, 5A:1, 5A:3, 5A:5, 9:7, 14:14, 14:16 to 14:18, 14:20, 14:25, 14:27, 14:28, 14:30, 14:34, 14:36, 14:40, 14:48, 14:52, 14:54, 14:56, 14:64, 14:66, 14:78, 14:84, 14:86, 14:88, 14:92, 14:94, 14:96, 14:98, 14:100, 14:104, 14:108, 14:110, 14:112, 14:114, 14:116, 14:122, 14:124, 14:126, 14:130, 14:132, 14:134, 14:136, 14:138, 14:140, 14:142, 14:144, 14:146, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50,

DISCRETION—Cont'd

- 23:26, 24:8, 25:7, 25:14, 25:19, 26:2, 26:6, 26:11, 26:21, 26:23, 28:52, 32:25, 32:28, 32:32, 33:36, 33:41, 33:49, 33:52, 33:55, 34:89, 35:66, 37:66, 38:9, 39:63, 39:70, 41:34, 41:64, 43:61, 43:71, 44:57, 45:15, 46:60

DISHONESTY

- Trustee, 38:12

DISOBEDIENCE

- Trustee, 26:5, 26:24

DISPOSITION OF PROPERTY

- Tax planning, 14:37
- Trust, 14A:41, 28:44, 28:52, 29:64, 31:16, 33:53, 33:54, 34:58, 34:67, 34:72, 35:64, 37:62, 37:65, 37:70, 39:75, 41:70, 41:72, 43:63, 43:65, 43:68, 43:71, 43:76, 44:45, 44:54, 44:56, 44:60, 48:38, 48:45
- Wills, 14:37

DISSOLUTION

- Articles of dissolution, 44:16
- Articles of incorporation, 44:16
- Bankruptcy, 8:48, 18:4, 18:5, 28:94, 29:69, 33:28, 41:92
- Charitable trusts, 30:58
- Corporation, 16:4, 18:3, 44:16, 44:39
- Director, 28:93, 41:92
- Fraud, 29:69
- Liability, 16:4, 18:3 to 18:5, 28:93, 31:30, 33:28, 41:92, 44:39
- Liquidation, 8:48, 16:4, 18:4, 18:5, 28:94, 33:28
- Registered agent, 44:16
- Revocation, 13:43

DISTRIBUTION

- Accounting, 14A:2, 41:34, 43:85
- Annuities, 6:34, 8:44, 10:15, 13:2, 24:11
- Annuity trusts, 14A:22
- Beneficiaries, 5A:3 to 5A:5, 14:14 to 14:17, 14:20, 14:32, 14:72, 14:96, 14:112, 14:124, 14A:2, 14A:7, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:41, 14A:46, 14A:50, 19:2, 23:24, 24:2, 24:9, 24:21, 24:25, 29:85, 34:52,

INDEX

DISTRIBUTION—Cont'd

36:13, 39:70, 41:34, 43:71
 Cash, 6:34, 8:44, 14:33, 14A:11, 21:8, 24:2, 26:31
 Construction, 14A:7, 14A:8, 14A:11, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:50, 26:21, 29:85
 Conveyance, 3:22, 5A:6, 14:73, 14:96, 14A:7, 14A:8, 14A:11, 14A:22, 14A:28, 14A:41, 14A:44, 14A:46, 26:21, 41:34
 Current income, 3:8, 24:2, 24:25
 Discretionary, 5A:3, 5A:5, 14:14, 14:20, 14:29, 14:48, 14:52, 14:54, 14:58, 14:64, 14:72, 14:76, 14:78, 14:82, 14:90, 14:94, 14:98, 14:104, 14:108, 14:112, 14:116, 14:124, 14:126, 14:128, 14:134, 14:136, 14:138, 14:146, 14:148, 14A:2, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:50, 21:8, 23:24, 24:25, 25:19, 31:9, 33:40
 Estate planning, 5A:6, 14A:46
 Form of distribution, 10:5
 Identity, 14A:22, 25:19, 39:95
 Improper, 39:90
 Income, 3:8, 5A:5, 10:5, 11:3, 14:15 to 14:17, 14:20, 14:29, 14:33, 14:58, 14:64, 14:66, 14:72, 14:82, 14:90, 14:94, 14:96, 14:98, 14:112, 14:116, 14:122, 14:124, 14:128, 14:130, 14:140, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:50, 23:24, 24:2, 24:9, 24:11, 24:15, 24:21, 24:25, 26:31, 31:9, 34:52, 36:13, 37:26, 39:90, 39:95, 44:57, 48:35
 Income tax, 10:5, 11:3, 14:124, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:50, 24:2, 24:9, 24:11, 24:15, 24:21, 24:25, 37:26, 39:90
 Net income, 24:2, 24:9, 24:25
 Perpetuities, 14A:2, 14A:11, 23:24
 Principal, 5A:5, 7:38, 14:16, 14:20, 14:29, 14:33, 14:46, 14:64, 14:72, 14:82, 14:90, 14:96, 14:98, 14:112,

DISTRIBUTION—Cont'd

14:116, 14:124, 14:140, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:50, 21:8, 24:11, 24:25, 31:9, 39:90, 39:95, 41:34, 43:71, 44:57
 Protective trusts, 14:96, 31:9, 33:40
 Qualifying, 10:13, 14:128, 14A:8, 14A:22, 14A:39, 17:3
 Settlor, 14:14 to 14:17, 14:20, 14:29, 14:32, 14:33, 14:46, 14:48, 14:52, 14:54, 14:64, 14:66, 14:72, 14:76, 14:78, 14:82, 14:84, 14:90, 14:94, 14:96, 14:98, 14:100, 14:104, 14:108, 14:112, 14:114, 14:116, 14:120, 14:122, 14:124, 14:126, 14:128, 14:130, 14:134, 14:136, 14:138, 14:140, 14:142, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:50, 19:2, 23:24, 24:25, 25:19, 26:21, 29:85, 33:40, 39:70, 43:67, 44:57, 48:35
 Spendthrift trusts, 14:17, 14:20, 14:58, 14:64, 14:76, 14:78, 14:82, 14:84, 14:94, 14:96, 14:100, 14:116, 14:124, 14:134, 14:138, 14:146, 14A:24, 14A:29
 Support trusts, 5A:5, 14:20, 14:90
 Tax planning, 14:29, 14:32, 14:33, 23:24, 39:95
 Time, 3:2, 3:8, 3:9, 3:22, 5A:6, 7:18, 7:38, 10:6, 10:13, 10:15, 12:6, 14:9, 14:16, 14:29, 14:32, 14:48, 14:54, 14:64, 14:72, 14:76, 14:78, 14:84, 14:90, 14:96, 14:98, 14:100, 14:104, 14:108, 14:112, 14:114, 14:116, 14:120, 14:122, 14:124, 14:126, 14:136, 14:138, 14:142, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 16:5, 18:5, 18A:2, 24:11, 24:25, 25:19, 26:21, 26:31, 29:85, 37:26, 39:70, 39:90, 39:95, 41:34, 42:22
 Timing, 14:20, 14A:8

DISTRIBUTION—Cont'd

Trust, 5A:3 to 5A:6, 5A:12, 10:6, 11:4, 12:6, 14:9, 14:14 to 14:17, 14:20, 14:29, 14:32, 14:33, 14:46, 14:48, 14:52, 14:54, 14:58, 14:64, 14:66, 14:72, 14:76, 14:78, 14:82, 14:84, 14:90, 14:94, 14:96, 14:98, 14:100, 14:104, 14:108, 14:112, 14:114, 14:116, 14:120, 14:122, 14:124, 14:126, 14:128, 14:130, 14:134, 14:136, 14:138, 14:140, 14:142, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:50, 17:3, 19:2, 23:24, 24:2, 24:9, 24:15, 24:21, 24:25, 25:19, 26:21, 28:28, 28:52, 29:85, 31:9, 33:40, 34:52, 36:13, 37:26, 39:70, 41:34, 42:22, 43:67, 43:71, 43:85, 44:57, 48:35, 48:50

Trustees, 14:33, 14:116, 14:124, 14:128, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:39, 14A:44, 14A:46, 14A:50, 24:9, 24:25, 25:19, 28:28, 29:85, 39:70, 41:34, 43:71

DISTRICT OF COLUMBIA

Executors, 12:5 to 12:7, 12:19, 12:25, 12:28, 12:31, 12:34, 12:35, 12:40, 12:42, 12:50, 12:54

Investment, 24:27

Marital Property, 12:52, 13:6, 13:173 to 13:175

Statutes, 13:175, 16:5, 18:1, 18:5

Trust, 4:18, 12:5, 12:6, 12:25, 12:50, 14:148, 24:27

Trustee, 14:148, 24:27

DIVERSIFICATION

Assets, 1:6, 4:11, 19:3, 19:6, 21:1, 21:6, 26:21, 28:28, 34:83, 39:2, 47:81

Investments, 1:3, 1:6, 19:3, 21:6, 28:101, 29:40

DIVIDENDS

Accumulations, 24:25

Allocation, 40:52

Collection, 24:24, 24:25, 24A:14

Estate tax, 8:2, 24:25, 32:18

DIVIDENDS—Cont'd

Income, 8:2, 8:4, 8:14, 8:17, 8:34, 9:4, 10:50, 11:17, 14A:28, 14A:29, 17:1, 17:2, 21:6, 24:2, 24:11, 24:24, 24:25, 24A:14, 29:26, 29:29, 32:18, 35:23, 35:29, 36:13, 37:76, 40:50, 40:52, 41:04, 43:26, 43:27, 44:81, 45:19, 47:25, 48:4

Income tax, 8:2, 11:17, 14A:28, 14A:29, 17:1 to 24:2, 24:11, 24:24 to 29:26, 32:18, 35:23, 40:50, 40:52, 44:81, 47:25

Mutual funds, 21:6, 48:4

Payment, 8:14, 8:16, 8:17, 9:4, 14A:28, 17:1, 24:24, 24:25, 30:22, 32:18, 36:13, 40:52

Principal, 14A:28, 14A:29, 21:6, 24:11, 24:25, 31:24, 35:23

Subsidiary, 17:10, 35:29, 40:52

DIVORCE

Abandonment, 7:23

Alimony, 9:38, 11:10, 14:88, 14A:2, 14A:11, 14A:28, 14A:29, 14A:48, 25:7

ERISA, 5:5, 10:27, 10:44, 11:10, 11:19, 11:34, 11:36

Estate tax, 14A:2, 14A:11

Gift tax, 14A:2, 14A:29

Income tax, 14A:2, 14A:11, 14A:28, 14A:29, 14A:48

Insurance, 1:2, 5:5, 9:40, 11:34, 13:77, 14A:11, 14A:22, 31:7

Irrevocable trusts, 14:98

Judgment creditors, 14A:22

Public policy, 13:10, 13:172, 14A:2, 14A:28, 31:16

Spendthrift trusts, 14:58, 14:88, 14A:29, 14A:48

Support, 7:23, 9:38, 9:40, 10:27, 10:32, 10:44, 11:10, 11:19, 13:10, 14:60, 14:98, 14:114, 14A:2, 14A:11, 14A:22, 14A:28, 14A:29, 14A:48, 25:7, 44:111

Trusts, 4:19, 5:5, 5A:12, 14:15, 14:58, 14:60, 14:88, 14:98, 14:114, 14:128, 14A:2, 14A:11, 14A:22, 14A:28, 14A:29, 14A:48, 25:7, 31:7, 31:16, 42:63, 42:66

DOMICILE

Charitable trusts, 32:28

INDEX

DOMICILE—Cont'd

Conditions, 28:98, 33:44, 44:69
Conflict of laws, 14:24, 34:72
Estate planning, 4:11, 4:19
Jurisdiction, 4:19, 14:24, 14A:28,
14A:41, 22:13, 22:16, 22:17,
24:22, 28:24, 28:44, 28:86, 28:98,
32:28, 33:44, 34:33, 34:34, 34:72,
34:87, 35:63, 36:10, 36:16, 40:27,
41:69, 41:92, 43:63, 43:68, 43:85,
44:69, 47:34, 47:85, 48:60
Possession, 32:28, 36:10
Trustee, 14:24, 14A:28, 14A:41, 22:13,
22:16, 22:17, 28:24, 28:44, 32:28,
34:34, 34:72, 34:87, 35:63, 36:10,
40:27, 40:31, 40:44, 41:69, 44:69,
47:34, 47:85

DONEE

Gift tax, 13:19, 13:20, 14:6, 14:32
Power of appointment, 13:19, 14:11,
14:12, 14:32, 14:92, 14:124

DONOR

Gift tax, 13:19, 13:20, 14:5, 14:9,
14:29, 14:32, 14:35, 14A:2

DOUBLE TAXATION

Business trusts, 17:3

DOWER

Action, 1:2
Court, 1:2
Damages, 1:2
Death, 1:2
Debtors, 1:2
Divorce, 1:2
Dower, 1:2, 7:10, 7:17, 7:27
Heirs, 1:2
Inheritance, 1:2
Judgments, 1:2
Judicial sale, 7:17
Jurisdiction, 1:2
Marriage, 1:2
Parties, 1:2
Partnership, 1:2
Payment, 7:10, 7:17
Property, 1:2, 7:10, 7:17, 7:27
Reports, 1:2
State, 1:2
Support, 7:27
Surviving spouse, 7:17, 7:27

DOWER—Cont'd

Time, 7:17
Value, 7:17, 7:27
Years, 1:2, 7:27

DRAFTING

Discretionary trusts, 14A:50
Financial institutions, 14A:42
Marital deduction, 13:14
Power of appointment, 14:40, 14A:11,
14A:44, 14A:46, 14A:48, 14A:50
Revocable trusts, 14A:46
Testamentary trusts, 14:36
Trust, 13:14, 14:28, 14:36, 14:40,
14A:11, 14A:36, 14A:42, 14A:44,
14A:46, 14A:48, 14A:50, 23:1,
28:26, 33:40, 33:41, 34:89, 37:16,
39:16, 40:55, 40:62, 41:80, 41:95,
43:64, 43:79, 47:80
Trust indenture, 14A:36

DRAFTS

Contract, 9:4

DUE PROCESS OF LAW

Jurisdiction, 28:1, 34:2

DURABLE POWER OF ATTORNEY

Gifts, 14:109, 14:141

DURATION

Accumulations, 31:8, 35:59, 43:59,
48:34
Charitable trust, 37:63, 42:67, 48:37
Construction, 39:56
Income tax purposes, 14A:29
Intent, 14A:2, 14A:29, 31:16, 32:28,
34:89, 45:23
Statutes, 14A:2, 39:91, 45:7
Trust, 5A:11, 14:22, 14A:2, 14A:29,
30:55, 31:8, 31:16, 31:24, 32:28,
33:39, 34:89, 35:59, 37:26, 37:59,
37:63, 40:28, 40:44, 40:58, 41:68,
42:67, 43:59, 43:62, 44:41, 44:44,
45:7, 45:23, 46:44, 46:45, 48:34,
48:37

DURESS

Capacity, 7:23, 34:89, 43:63
Release, 7:23, 37:70
Settlor, 14A:36, 20:4, 23:28, 25:7,
25:19, 25:20, 26:2, 26:6 to 26:8,
26:11, 26:13 to 26:18, 26:20,

DURESS—Cont'd

26:21, 26:23, 34:89, 37:70, 40:43,
42:66, 42:94, 43:63, 43:66, 46:58

Title, 14A:36, 26:11, 26:13, 26:15,
26:17, 37:70

Trustees, 25:7, 25:19, 25:20, 26:6,
26:25, 34:89, 37:70, 42:94, 43:63,
43:66

ECONOMICS

Trusts, 19:8

EDUCATION

Advancement, 32:25, 33:36, 37:60,
46:42

Charitable trusts, 32:25, 33:36

Client, 21:7, 21:8

Construction, 6:4, 43:3

Corporations, 21:7, 43:46

Definition, 14:20

Disciplinary proceedings, 46:26

Distribution, 14:20, 14:29, 14:90,
14:98, 21:8

Estate planning, 32:25, 33:36

Expenses, 6:26, 13:65, 13:131, 14:20

Gifts, 14:8, 14:20, 14:29, 14:56, 14:90,
14:92, 14:98, 14:102, 14:110,
14:118

Liability, 14:56, 21:8, 37:35

Loans, 10:48, 43:3

Mortgage, 6:49

Notice, 6:4, 6:49

Parochial, 37:35

Payment, 6:49, 9:30, 9:46, 10:40,
10:48, 14:20, 14:56, 14:90, 21:8,
37:60, 47:15

Promotion, 39:48

Purpose, 6:4, 6:49, 32:25, 33:36, 37:35,
46:42

Records, 21:7, 48:1

Salaries, 6:26, 43:3

Search, 45:6

Seizure, 6:26, 9:30, 14:102

Spendthrift trusts, 14:20, 14:92, 14:102,
14:110, 14:118

States, 14:20, 21:7, 21:8, 29:4, 37:35,
39:9, 39:10, 40:4, 45:6

Students, 36:26

Support, 6:4, 6:16, 6:49, 9:30, 9:46,
10:35, 10:40, 10:48, 14:8, 14:20,
14:29, 14:56, 14:90, 14:92, 14:98,

EDUCATION—Cont'd

14:102, 14:110, 14:118, 21:8, 29:4,
45:6

Teachers, 10:41

Termination, 14:90, 14:110, 21:8

Trustee, 14:20, 14:29, 14:56, 14:90,
14:92, 14:98, 14:102, 14:110,
14:118, 32:25, 33:36

Universities, 46:26

ELDERLY PERSONS

Support, 14:36

Trustee, 14:36

ELECTING SMALL BUSINESS TRUSTS

S corporations, 17:3

ELECTION

Surviving spouse, 7:35, 13:14, 14:28

Trustee, 13:14, 14:28, 14A:7, 14A:50,
24:6, 24:15

Will, 4:19, 7:35, 7:44, 13:14, 13:15,
13:20, 14:28, 14A:7, 14A:50, 15:8,
15:9, 17:1, 17:3, 18:2, 24:2, 24:6,
24:11 to 24:13, 24:15, 31:28,
32:10, 33:9, 37:2, 37:10, 37:25

ELECTIONS

Suffrage, 33:9, 42:02, 42:13, 43:2,
46:10, 48:2

EMBEZZLEMENT

Proceeds, 26:26

EMPLOYEE BENEFIT TRUSTS

Contributions, 6:35

Creditors, 6:35

Death, 6:35

Exemption, 6:35

Federal law, 6:35

Retirement, 6:35

EMPLOYEES

Grants, 9:39

Officers, 6:1, 9:4, 10:7, 10:15, 10:52,
17:6, 21:8, 24:27, 28:59, 28:73,
30:29 to 34:30, 34:34, 35:57,
41:54, 47:69

Teachers, 9:4, 10:10, 10:12, 10:14,
10:31, 10:37, 10:38, 10:41, 10:52,
44:5

INDEX

EMPLOYER IDENTIFICATION

NUMBER

Form SS-4, 24:25

EMPLOYMENT

Acts, 3:23, 26:8, 26:15

Contracts, 3:16, 8:15, 8:20, 8:42, 8:43,
8:47, 9:13, 9:28, 35:53

Death benefits, 9:28

Fraud, 2:10, 3:23, 4:20, 4:21, 6:10,
9:41, 25:19, 26:15

Investment, 6:23, 9:25, 21:7, 24:25,
25:6, 29:12, 41:54, 45:6, 47:24,
48:3

Leases, 35:53

Notice, 4:21, 8:43, 8:47, 24:25, 26:15

Personal liability, 4:21

Spendthrift trust, 10:52

Tort, 6:10

Trustee, 2:10, 3:16, 3:23, 6:23, 10:50,
24:25, 25:6, 25:19, 26:8, 26:15,
31:12, 45:20

ENGLAND

Agents, 41:54

Investment, 28:100, 31:7, 33:41, 38:11,
41:54, 41:64

Legislation, 30:68, 31:7, 33:24, 33:35,
33:45, 33:52, 34:48, 37:39, 38:11,
41:54, 41:64, 42:56, 43:58, 44:9,
47:48, 48:8, 48:29

Statutes, 2:2, 16:1, 28:10, 31:7, 33:24,
33:32, 33:41, 34:40, 36:3, 41:57,
42:74, 45:3, 47:48

Trust law, 31:7, 33:35, 33:37, 33:40,
33:41, 33:43, 33:45, 34:48, 39:63,
40:48, 47:48

Trustee, 28:32, 31:7, 31:31, 33:35,
33:37, 33:40, 33:41, 33:43, 33:50,
33:52, 34:48, 34:89, 37:39, 39:63,
40:48, 41:37, 41:64, 42:56, 43:58,
47:48

ENTRY

Jurisdiction, 13:113, 16:5, 18:5, 42:68,
42:94, 43:70

EQUIPMENT

Creditors, 3:22, 6:1, 6:8, 6:9, 6:13,
6:14, 6:17, 6:20, 6:21, 6:26, 6:29,
6:30, 6:33, 6:34, 6:45, 6:48, 6:49,
6:51

Trust, 6:7, 6:18, 6:51, 29:36, 41:01

EQUITABLE INTEREST

Assignment, 33:52, 41:75, 41:92.05

Beneficiary, 33:40, 33:52, 33:55, 34:67,
41:66

Bona fide purchaser, 34:67

Construction, 33:52

ESCHEAT

Intestate succession, 40:33

ESCROW

Insurance, 6:1, 6:20

Tax, 6:1

ESTATE PLANNING

Annuity trusts, 2:10

Charitable trusts, 32:25, 33:36

Creditors, 1:6, 2:10, 4:10, 4:11, 4:19,
5:2, 5:5, 5A:6, 12:3, 12:55, 14:2,
14:10, 14A:46, 24:7, 26:14, 29:69,
42:94

Discretionary trusts, 42:94

Estate tax, 4:2, 4:11, 14:10, 14A:46

Federal tax, 13:20

Foreign trusts, 1:6, 24:7

Generation skipping transfer tax, 13:20

Gift tax, 4:2, 13:20, 14A:46, 24:7,
44:73

Governing law, 5A:6, 33:36, 41:95

Income tax, 4:2, 14:1, 14A:46, 18:2,
24:7

Insurance, 5:2, 5:5, 14:36

Insurance trusts, 5:2, 5:5

International estate planning, 40:11

Irrevocable trusts, 4:2

Life insurance trusts, 5:2, 5:5

Objectives, 4:10, 4:12, 4:19, 14:2, 14:4,
14:37, 23:10, 30:40, 41:95

Power of appointment, 4:2, 14:2,
14A:46

Retirement, 5:2, 5:5, 14:36

Revocable trusts, 14A:46

Spouse, 4:2, 4:19, 5:5, 13:20, 14:36,
14A:46, 29:69, 42:94

Techniques, 4:2, 4:12, 12:55, 14:36

Testamentary trusts, 14:36

Trustee, 2:10, 4:12, 14:36, 14A:46,
26:14, 32:25, 33:28, 33:36, 41:95,
42:94

Trusts, 1:6, 2:10, 4:2, 4:10, 4:12, 4:19,
5:2, 5:5, 5A:6, 14:1, 14:2, 14:4,

ESTATE PLANNING—Cont'd

14:10, 14:36, 14:37, 14A:46, 18:2,
19:1, 24:7, 29:69, 30:40, 32:25,
33:36, 42:94

Wills, 14:2, 14:37

ESTATE TAX

Accounting, 14A:2

Alimony, 14A:2, 14A:8, 14A:11

American Taxpayer Relief Act, 14:5

Annuities, 8:2

Bank accounts, 24:25

Basis, 4:11, 14A:2, 24:21, 24:22, 24:25

Beneficial interests, 28:41

Beneficiaries, 8:2, 14:30, 14A:2, 14A:8,
14A:11, 14A:46, 24:21, 24:25,
28:41, 32:18

Bonds, 24:22

Cash, 8:2, 14:33, 14A:11

Charitable lead trusts, 14:7

Charitable remainder trusts, 13:19, 14:7

Checks, 4:11

Child support, 14A:2, 14A:8, 14A:11

Children, 4:11, 14:11, 14:30, 14:39

Community property, 4:11, 14A:2

Conflict of laws, 14A:2

Consideration, 4:11, 14A:8, 14A:11,
14A:46

Creditors, 4:11, 8:2, 13:15, 14:8, 14:10,
14:31, 14A:2, 14A:8, 14A:11,
14A:46

Credits, 24:20, 24:21

Crummey trusts, 14:33

Death taxes, 24:20, 24:22

Deductions, 14:5, 14:7

Disclaimer, 14:39

Dividends, 8:2, 24:25, 32:18

Divorce, 14A:2, 14A:11

Double taxation, 24:20, 24:22

Estate planning, 4:2, 4:11, 14:10,
14A:46

Exemption, 8:2, 13:19, 14:5, 14:28,
14:30, 14:31, 14:39, 14A:11

Expenses, 14A:2, 14A:8, 14A:11

Federal, 4:2, 8:2, 13:19, 14:5, 14:10,
14:30, 14:46, 14A:2, 14A:8,
14A:11, 24:25

Fiduciaries, 14A:2, 14A:46

Form 56, 24:25

Fraud, 8:2, 14A:8, 14A:11, 14A:46

ESTATE TAX—Cont'd

Generation-Skipping Transfer, 14:8,
14:28, 14:30, 14:31, 14:39,
14A:11, 24:25

Gift tax, 4:2, 13:19, 14:5, 14:8, 14:33,
14A:2, 14A:46, 24:25, 32:18,
33:12

Gifts, 13:15, 13:19, 14:5, 14:7, 14:8,
14:10, 14:11, 14:28, 14:30, 14:31,
14:33, 14:39, 14:46, 14A:2, 24:25

Grantor, 4:2, 14:11, 14A:2, 14A:8,
14A:11, 14A:46, 24:20 to 24:22,
24:25

Gross estate, 14:5, 14A:2, 24:21, 24:25

Husband, 13:15

Income tax, 4:2, 8:2, 14:8, 14A:2,
14A:8, 14A:11, 14A:46, 24:20 to
24:22, 24:25, 28:41, 32:18, 33:12

Information returns, 24:25

Insurance trusts, 14:33

Internal Revenue Code, 14A:46

Irrevocable trusts, 4:2

Joint Tenancy, 4:11

Jurisdiction, 14:33, 14A:2, 14A:8,
24:20, 24:22, 24:25, 41:32

Lapse of powers of appointment, 14:8

Liability, 4:2, 4:11, 14:28, 14A:2,
14A:8, 14A:11, 24:21

Liens, 4:11, 14A:2

Life insurance, 8:2, 14:33

Local law, 14:30

Marital deduction, 13:19, 14:7

Minors, 14:11, 14:46

Modification of trust, 14A:2

Notice, 14A:11, 24:25

Partnership, 14A:2, 24:25

Payment, 4:2, 14:33, 14A:2, 14A:8,
14A:11, 14A:46, 24:25, 28:41,
32:18

Penalties, 24:25

Percentage, 14A:8, 14A:11, 14A:46

Personal property, 8:2, 14:11, 14A:2,
14A:11

Powers of appointment, 14:8, 14:30,
14A:2

Property interests, 13:19

Property settlement, 14A:2

Qualified terminable interest property,
4:2

INDEX

ESTATE TAX—Cont'd

Rate, 13:19, 14:5, 14:30, 14:31, 14:39, 24:22, 24:25, 28:41, 32:18
Real property, 14A:2, 14A:8, 14A:11, 14A:46, 24:22
Retained interest, 14:5, 14A:46
Retirement, 14A:2
Return, 14:5, 14:28, 14A:2, 24:25
Revocable trusts, 14A:46
Sales, 24:22, 24:25
Securities, 14A:11, 24:22, 24:25, 32:18
State Tax, 14A:11
Statute of Limitations, 14A:2, 14A:8, 14A:46, 24:25
Stock, 24:21, 24:25
Support, 14:7, 14:8, 14:28, 14:33, 14A:2, 14A:8, 14A:11, 14A:46
Surviving spouse, 13:19, 14:28, 14:39
Tax planning, 4:11, 14:28, 14:30, 14:31, 14:33, 14:39
Tax returns, 14A:2, 14A:8, 14A:46
Taxpayer Relief, 14:5
Terminable interests, 14:7
Third parties, 4:11, 24:25
Three years of death, 8:2
Trade, 24:25, 28:41
Trustee, 14:7, 14:11, 14:28, 14:30, 14:33, 14:46, 14A:2, 14A:8, 14A:11, 14A:46, 24:25, 28:41, 32:18
Trusts, 4:2, 13:15, 13:19, 14:5, 14:7, 14:8, 14:10, 14:11, 14:28, 14:30, 14:31, 14:33, 14:39, 14:46, 14A:2, 14A:8, 14A:11, 14A:46, 24:20 to 24:22, 24:25, 28:41, 32:18
Unified credit, 14:5, 14:28, 14:39
Unified transfer tax, 14:5
Wife, 13:15
Wills, 14:39
Wrongful death, 14A:11

ESTIMATED TAX

Beneficiary, 9:32

ESTOPPEL

Assignment, 14A:28
Creditors, 14A:28
Evidence, 14A:28, 28:44
Fraud, 14A:28, 33:34
Settlor, 14A:28, 28:44
Trustee, 14A:28, 28:44

ETHICS

Reporting, 4:20, 21:8, 22:9

EVIDENCE

Acceptance, 14A:8, 14A:35, 41:54
Acquiring, 41:54
Assessment, 21:6, 22:10, 24A:31
Breach of trust, 5A:12
Burden of proof, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:39, 30:73, 39:77
Documentary evidence, 22:9, 25:8
Estate tax, 14A:2, 14A:8, 14A:11, 14A:46, 24:25
Expert testimony, 26:6
Inclusion, 14A:24, 14A:50
Intent, 2:4, 3:23, 4:10, 5A:6, 8:24, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 26:8, 26:12, 26:16, 26:20, 34:89, 41:01, 45:23
Judgment, 2:4, 4:10, 5A:6, 12:3, 13:59, 14A:7, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:42, 14A:44, 14A:46, 22:15, 25:19, 26:1, 28:44, 34:77, 34:89, 36:6, 37:74, 39:40, 40:9, 40:12, 40:17
Pain, 26:5
Presumptions, 14A:7, 14A:46
Spendthrift trusts, 14A:24, 14A:29
Strength, 21:6
Trustees, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:39, 14A:44, 14A:46, 14A:50, 23:33, 24:25, 25:14, 25:19, 26:6, 28:44, 33:36, 34:89, 37:39, 39:68, 40:36, 40:62, 41:54, 43:63, 45:23
Weight, 21:6
Witnesses, 24A:29, 26:20, 29:77, 30:52, 35:78, 40:9

EXCESS

Compensation, 6:21, 6:28, 6:30, 6:34, 6:38, 9:3, 9:5, 9:7, 9:13, 9:19, 9:34, 9:38, 9:41, 9:49, 9:50
Passive income, 17:2, 24:11

EXCISE TAX

Foreign trusts, 24:2, 24:3, 24:7, 24:12
Gift tax, 24:7

EXCLUSIONS

Annual, 14:6

EXECUTION

Administrators, 7:6, 7:33, 8:21

Consideration, 6:14, 6:29, 8:6, 8:14, 8:19, 8:34, 8:43, 8:47, 9:14, 9:37, 13:64, 14A:41, 14A:46, 33:49

Creditors, 6:6, 6:8, 6:11, 6:14, 6:17, 6:21, 6:25 to 6:27, 6:29, 6:30, 6:32 to 6:35, 6:39, 6:44, 6:45, 6:47, 6:49, 6:51 to 6:53, 7:3, 7:5 to 7:7, 7:13, 7:16, 7:21, 7:26, 7:28 to 7:31, 7:35, 7:46, 7:47, 7:49, 8:3, 8:5, 8:6, 8:14, 8:17 to 8:19, 8:21, 8:22, 8:26, 8:30, 8:32, 8:34, 8:37 to 8:39, 8:43, 8:47 to 8:49, 8:51, 8:52, 9:1 to 9:3, 9:5, 9:8 to 9:11, 9:13, 9:14, 9:17, 9:19 to 9:22, 9:24 to 9:28, 9:30 to 9:38, 9:40 to 9:53, 10:14, 10:20 to 10:22, 10:37, 10:47, 10:50, 11:4, 11:22, 11:34, 12:3, 12:14, 12:18, 12:25, 12:26, 12:36, 12:52, 13:27, 13:45, 13:77, 13:91, 13:138, 14:62, 14:102, 14:106, 14:110, 14:118, 14:120, 14:132, 14:140, 14:144, 14A:41, 14A:42, 14A:44, 14A:46, 14A:50, 18:5, 21:8, 28:53, 33:49, 35:79, 38:4, 40:15, 40:31, 46:48

Damages, 6:5, 6:11, 6:25, 6:31, 6:38, 6:53, 8:3, 9:24, 9:38, 35:79

Executors, 7:6, 7:33, 8:21, 12:25

Judgment, 6:7, 6:11, 6:14, 6:17, 6:22, 6:24 to 6:26, 6:29, 6:30, 6:33 to 6:35, 6:37, 6:39, 6:40, 6:44, 6:45, 6:49 to 6:51, 6:53, 7:5 to 7:7, 7:14, 7:16, 7:23, 7:26, 7:28, 7:29, 7:33, 7:35 to 7:37, 7:39, 8:5, 8:6, 8:14, 8:18, 8:19, 8:21, 8:22, 8:32, 8:34, 8:37, 8:39, 8:40, 8:43, 8:47, 8:49, 9:5, 9:7, 9:9 to 9:11, 9:17, 9:21, 9:22, 9:24, 9:25, 9:28, 9:30, 9:33 to 9:38, 9:40, 9:42 to 9:47, 9:49 to 9:51, 10:10, 10:18, 10:22, 10:24, 10:26, 10:27, 10:29, 10:36, 10:37, 10:40, 11:32, 12:3, 12:52, 13:77, 13:113, 14:110, 14:120, 14:132, 14:140, 14:144, 14A:42, 14A:44, 14A:46, 18:5, 28:119, 35:79, 37:77, 37:78, 38:4, 39:86, 40:11, 40:16, 40:17, 46:62

Private trusts, 33:36

EXECUTION—Cont'd

Spendthrift trusts, 8:34, 9:49, 10:37, 14:62, 14:102, 14:106, 14:110, 14:118

Title, 6:34, 7:30, 7:36, 7:38, 7:49, 8:49, 9:38, 9:41, 9:51, 12:3, 12:25, 12:52, 21:8

Trust, 6:7, 6:18, 6:50, 6:51, 7:5 to 7:7, 7:14, 7:23, 7:29, 7:30, 7:41, 7:49, 8:21, 8:34, 9:7, 9:10, 9:13, 9:17, 9:34, 9:49, 10:18, 10:21, 10:24, 10:30, 10:37, 10:42, 10:52, 11:4, 12:25, 14:45, 14:62, 14:102, 14:106, 14:110, 14:118, 14:120, 14:132, 14:140, 14:144, 14A:41, 14A:42, 14A:44, 14A:46, 14A:50, 21:21, 23:34, 28:31, 33:36, 33:43, 33:49, 35:66, 35:79, 37:66, 39:70, 40:15, 40:31, 42:70, 43:67, 46:48

EXECUTORS

Accounting, 37:42

Actions, 37:71

Address, 7:33

Amendment, 37:71

Attorneys, 7:6

Breach of trust, 37:71

Burial, 7:6

Business, 28:97, 37:42

Capacity, 7:6

Cash, 8:12

Conditions, 8:12, 37:42

Construction, 7:33

Contracts, 8:21

Custody, 37:42

Death, 7:6, 7:33, 8:12, 8:21, 12:6, 12:19, 12:25, 12:28, 12:34, 12:35, 12:40, 12:42, 12:50, 12:54

Debts, 8:21

Diligence, 37:71

Disability, 8:12, 37:71

Foreclosure, 7:33, 12:35

Fraud, 37:71

Gift tax, 28:97

Guardians, 7:6, 12:35

Insurance, 8:12, 8:21, 37:42

Intent, 8:12, 8:21

Investment, 7:6, 37:42

Judicial sale, 7:6

Liability, 37:71

Management, 37:42

INDEX

EXECUTORS—Cont'd

Marriage, 12:6
Mortgages, 12:25
Notice, 37:71
Offices, 37:42
Payment, 8:12, 8:21, 28:97
Personal injury, 37:71
Probate, 7:33, 37:42
Proceeds, 7:6, 7:33, 8:12, 8:21, 37:71
Property, 7:6, 7:33, 8:12, 8:21, 12:5 to 12:7, 12:19, 12:25, 12:28, 12:31, 12:34, 12:35, 12:40, 12:42, 12:50, 12:54, 37:71
Real property, 12:5, 12:6, 12:25, 12:34, 12:40
Records, 28:97
Registration, 28:97
Sale, 7:6, 7:33, 12:25, 12:35
Support, 8:12, 8:21
Survivors, 12:42
Time, 8:21, 12:6, 12:19, 12:25, 12:28, 12:35, 12:42, 37:71
Title, 12:6, 12:19, 12:25, 12:28, 12:34, 12:35, 12:42, 37:71
Value, 7:6, 7:33, 8:12, 8:21, 37:71

EXEMPLARY DAMAGES

Fraud, 8:2

EXEMPT STATUS

Application, 37:26
Assets, 6:34, 10:25, 10:37, 11:11, 37:26
Exceptions, 10:15, 11:11
Income tax, 37:26, 39:26
Loss of, 6:34
Purposes, 10:15, 10:37, 37:26, 39:26
Stock ownership, 10:25

EXEMPTIONS

Charitable trusts, 45:7
Creditors, 2:2, 3:5, 3:8, 3:13, 3:19, 3:27, 3:28, 5:4, 6:1, 6:2, 6:4, 6:8, 6:10 to 6:16, 6:23, 6:25 to 6:30, 6:32 to 6:35, 6:39, 6:44 to 6:49, 6:51 to 6:53, 7:1, 7:2, 7:6, 7:21, 7:28, 7:35, 7:48, 8:1 to 8:7, 8:9, 8:12, 8:14, 8:16 to 8:19, 8:21, 8:28, 8:30, 8:32 to 8:34, 8:37, 8:39, 8:41, 8:43, 8:45, 8:47, 8:50 to 8:52, 9:1 to 9:6, 9:8 to 9:11, 9:13 to 9:17, 9:19 to 9:53, 10:1, 10:3, 10:4, 10:7, 10:14, 10:20,

EXEMPTIONS—Cont'd

10:47, 10:48, 10:50, 11:1, 11:19, 11:34, 14:35, 14A:36
Employee benefit, 6:35, 9:22, 9:49, 10:52, 11:14
Estate tax, 8:2, 13:19, 14:5, 28:41
Fraudulent conveyances, 3:3, 3:13, 8:40
Gift tax, 13:19, 14:5, 14:35, 28:97
Income tax, 6:16, 6:26, 6:30, 6:43, 6:45, 7:2, 8:2, 8:40, 9:3, 9:6, 9:19, 9:21, 9:32, 10:23, 10:48, 14A:36, 28:41, 28:97, 30:21, 30:28, 30:78, 35:23, 35:28, 37:35, 39:24, 39:36, 44:81, 45:7, 46:19
Intestate succession, 6:13, 6:28, 6:48, 7:28, 7:48
Life insurance, 3:20, 5:4, 6:1, 6:2, 6:51, 8:1 to 8:9, 8:12, 8:14 to 8:19, 8:21, 8:28, 8:30, 8:32 to 8:34, 8:37, 8:39 to 8:41, 8:43, 8:45 to 8:47, 8:50 to 8:52, 9:3, 9:6, 9:13, 9:14, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:39, 9:44, 9:47, 9:49, 9:52, 10:20
Loyalty, 38:11
Sewing machines, 6:10, 6:40, 6:47
Shareholders, 30:78, 35:23, 35:28, 39:59
Spendthrift trusts, 8:34, 9:49, 10:1, 10:7
Taxation, 6:18, 6:39, 9:21, 10:50, 14:5, 28:97, 30:28, 30:78, 33:28, 35:23, 37:35, 39:24, 39:36, 43:37, 44:81, 45:7, 45:21, 46:19
Trust, 3:27, 6:7, 6:18, 6:50, 6:51, 7:2, 7:6, 7:23, 8:2, 8:4, 8:21, 8:34, 9:7, 9:10, 9:13, 9:17, 9:34, 9:49, 10:1, 10:3, 10:7, 10:12, 10:24, 10:30, 10:31, 10:52, 10:54, 13:19, 14:35, 14A:36, 28:41, 28:66, 32:23, 32:24, 37:35, 37:42, 38:11, 39:24, 39:36, 39:94, 42:92, 45:7, 45:21

EXISTING TRUST

Gift, 14A:8, 14A:46

EXPENSES

Accounting, 14A:2
Actions, 14A:22, 14A:24, 14A:28, 14A:35, 14A:42, 14A:48, 14A:50, 31:13
Administration, 6:13, 7:49, 8:9, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28,

EXPENSES—Cont'd

14A:35, 14A:41, 14A:42, 14A:48,
14A:50, 23:15, 31:12, 31:13,
38:19, 43:67
Agent, 14A:50, 28:77
Annuities, 6:34, 6:35, 8:9, 8:22, 8:26,
8:27, 8:34, 8:49, 14:35
Assessments, 7:15
Capital gains, 38:19
Charitable trusts, 38:19
Compensation, 6:22, 6:34, 6:35, 6:53,
9:22, 9:29, 9:47, 11:27, 14A:28,
39:14
Contract, 6:35, 8:9, 8:22, 8:26, 8:27,
8:34, 8:49, 9:22, 9:47, 13:161,
14A:28
Debts, 3:8, 6:13, 6:26, 7:15, 7:49, 7:50,
8:9, 8:26, 8:49, 9:22, 9:29, 9:47,
13:65, 13:131, 13:152, 13:161,
13:170, 14A:8, 14A:11, 14A:22,
14A:24, 14A:35, 14A:41, 14A:42,
14A:48, 14A:50, 17:9, 25:24,
28:77, 39:90, 44:57
Defense, 14A:11
Education, 6:26, 13:65, 13:131, 14:20
Enforcement, 7:15, 14A:2, 14A:24,
42:94, 43:67
Estate tax, 14A:2, 14A:8, 14A:11
Health Care, 6:35
Improvements, 7:50, 14:35
Income tax, 6:26, 11:17, 14A:2, 14A:8,
14A:11, 14A:24, 14A:28, 14A:35,
14A:41, 14A:42, 14A:48, 14A:50,
24A:10, 38:19, 39:24, 39:90
Indemnity, 14A:24, 31:13, 41:71, 45:13
Inheritance tax, 14A:24, 14A:41, 44:57
Insurance, 6:13, 6:22, 6:26, 6:34, 7:15,
7:49, 8:9, 8:22, 8:26, 8:27, 8:34,
8:49, 9:22, 9:29, 9:47, 13:161,
14A:11, 14A:22, 14A:24, 14A:50,
39:90, 41:71
Lease, 6:22, 7:15
Liens, 6:13, 6:22, 6:34, 6:35, 7:49,
7:50, 8:22, 9:22, 13:161, 14A:2
Litigation, 25:24, 42:94
Mortgage, 6:34, 14A:8, 14A:41
Payment, 3:8, 6:34, 6:35, 6:53, 7:15,
8:26, 8:49, 9:29, 14:20, 14:35,
14:144, 14A:2, 14A:8, 14A:11,
14A:22, 14A:28, 14A:41, 14A:42,
17:9, 28:77, 39:14, 39:33, 39:90

EXPENSES—Cont'd

Premium, 8:26, 8:27, 8:49
Principal, 7:49, 7:50, 8:26, 14:20,
14:144, 14A:2, 14A:8, 14A:11,
14A:22, 14A:24, 14A:28, 14A:35,
14A:41, 14A:42, 14A:48, 14A:50,
23:15, 24A:04, 39:90, 41:71, 44:57
Recovery, 6:13, 6:22, 8:22, 9:22,
14A:35, 25:24
Sale, 6:13, 6:22, 6:26, 6:35, 6:53, 7:15,
7:49, 9:47, 13:161, 39:33, 39:90
Settlors, 14A:2, 14A:22, 14A:50, 23:15
Stock, 8:27, 8:34, 9:47, 14A:28
Tort, 13:161, 14A:2, 14A:8, 14A:11,
14A:24
Trustees, 8:34, 14A:2, 14A:8, 14A:11,
14A:22, 14A:24, 14A:28, 14A:48,
14A:50, 23:15, 31:12, 31:13,
37:83, 38:12, 38:14, 38:19, 39:24,
40:38, 41:71, 42:94, 45:13

EXPERIENCE

Trustee, 14A:44, 34:83 to 37:83, 39:22,
40:62, 47:81, 47:82, 48:4, 48:28,
48:39

EXPERT

Witnesses, 35:76

FAIR MARKET VALUE

Generally, 44:53

FAMILY FOUNDATIONS

Directors, 40:58

FAMILY TRUSTS

Definition, 45:7
Income tax, 45:7

FEDERAL COURTS

Jurisdiction, 23:25, 25:8

FEES

Costs, 3:11, 3:12, 14:102, 14A:2,
14A:7, 14A:8, 14A:11, 14A:29,
14A:35, 14A:46, 14A:48, 19:8,
21:10, 25:1, 25:24, 27:1, 27:4,
28:52, 29:15, 29:17 to 29:22,
30:13 to 30:19, 30:43, 31:17,
33:36, 34:16, 34:18 to 34:23,
34:83, 35:15, 35:17 to 35:22,
37:15 to 37:22, 39:15 to 39:22,
40:10, 40:14, 40:54, 40:62, 41:15,
41:17 to 41:22, 42:16 to 42:22,

INDEX

FEES—Cont'd

43:16 to 43:23, 43:71, 44:15 to 44:17, 44:59, 46:11, 46:13 to 46:18, 47:16, 47:18 to 47:23, 48:12, 48:13, 48:50

Estate tax, 14A:2, 14A:8, 14A:11, 14A:46, 32:18, 33:12

Income tax, 14A:2, 14A:8, 14A:11, 14A:28, 14A:29, 14A:35, 14A:46, 14A:48, 24:24, 28:116, 29:26, 30:24, 32:18, 33:12, 35:23, 38:21, 39:23, 39:90, 43:36, 44:19, 45:23

Trustees, 14A:2, 14A:7, 14A:8, 14A:11, 14A:28, 14A:29, 14A:46, 14A:48, 22:12, 23:15, 30:17, 31:12, 31:17, 32:22, 32:26, 33:21, 33:36, 33:41, 33:42, 34:83, 36:9, 36:14, 37:20, 37:83, 39:20, 39:22, 40:54, 40:62, 43:71, 45:22, 45:23, 47:81, 48:28

FIDUCIARIES

Accounting, 14A:2, 31:7, 45:23, 45:25

Administrators, 37:46, 38:11, 45:25

Attorneys, 14A:2, 14A:35, 25:19, 26:25, 45:23

Breach of duty, 38:12, 45:23

Conditions, 14A:22, 31:7, 45:23, 45:25

Contracts, 31:13, 45:25

Definition, 14A:46, 14A:48, 31:7, 45:7

Examples, 25:8, 38:11

Good faith, 25:15, 31:11, 45:12, 45:23

Income tax, 14A:2, 14A:24, 14A:35, 14A:41, 14A:46, 14A:48, 14A:50, 37:39, 45:7, 45:23

Internal Revenue Service, 14A:2

Loyalty, 38:11

Mortgage, 14A:41

Partners, 26:25

Power of appointment, 14A:22, 14A:24, 14A:35, 14A:41, 14A:46, 14A:48, 14A:50

Trust protectors, 14A:2, 14A:50

FINANCIAL STATEMENTS

Trustees, 32:22, 40:62, 45:23

FINES

Remedies, 25:8, 38:4, 41:85

Trustees, 6:33, 10:36, 48:32

FIRE

Improvements, 7:44, 7:45

FLORIDA

Accounting, 34:89

Investment, 25:8, 28:1

Marital property, 13:15, 13:47 to 13:49

Statutes, 3:19, 5:4, 13:15, 14:64, 16:5, 18:5

Trust, 1:5, 5A:5, 7:2, 13:15, 13:48, 14:64, 14A:9, 25:8, 34:89

Trustee, 5A:5, 14:64, 25:8, 34:89

FOOD

Animals, 6:5, 6:21, 6:34

FORECLOSURE

Administrators, 7:33

Executors, 7:33, 12:35

Mortgage, 6:30, 6:49, 7:7, 7:19, 9:17

Principal, 7:7, 7:44

Title, 3:5, 12:35

Trustees, 6:33, 7:33, 10:36, 12:35

FOREIGN BANKS

Trustee, 25:7, 25:12

FOREIGN CORPORATIONS

Jurisdiction, 24:2, 24:25

Trustee, 24:25

FOREIGN COUNTRIES

Trustees, 34:34, 47:34

FOREIGN TRUSTS

Income tax, 14A:28, 19:7, 24:2, 24:7, 24:9, 24:11, 24:13 to 24:16, 24:18, 24:20 to 24:22, 24:24 to 24:27, 45:7

Recognition, 22:11, 22:13, 24:13, 24:19, 24:21, 24:26, 37:59, 43:63, 45:7, 47:60

Situs, 19:6, 22:13, 24:2, 24:4, 24:20 to 24:22, 47:60

United States tax, 24:1 to 24:28

FORM 1041

Filing, 24:25

FORMALITIES

Conflict of laws, 34:72, 41:80

Dispositions, 33:53, 36:10, 43:63, 43:68

Testamentary trusts, 43:68

Transfer of property, 33:37, 42:94

Trusts, 2:11, 3:16, 14:23, 14:38, 33:37, 33:44, 33:53, 34:72, 36:10, 41:80, 42:94, 43:63, 43:68

FOUNDATIONS

Charitable Foundations, 40:58
 Exemption, 34:88
 Gifts, 5:2, 5:5, 40:50
 Private, 29:85, 29:86, 36:9, 40:29, 40:58, 45:25
 Settlers, 1:5, 36:9
 Trusts, 1:5, 5:2, 5:5, 21:7, 29:85, 36:9, 37:69, 38:7, 38:22, 40:50, 40:53, 40:58, 40:59, 44:18, 44:19, 44:39, 45:25

FRAUD

Administrators, 37:71
 Agents, 14A:35, 26:12, 45:23
 Bankruptcy, 2:10, 3:9, 3:23, 3:25 to 3:27, 4:10, 4:14, 6:10, 6:48, 7:23, 8:38, 8:45, 9:36, 9:41, 14A:8, 14A:29, 14A:35, 25:3, 25:14, 26:1, 26:9 to 26:24, 26:26, 26:30, 29:69, 30:72, 30:75, 31:10, 32:28, 33:48, 33:52, 34:66, 34:67, 34:87, 34:89, 38:4, 39:76, 42:66, 47:85
 Breach of trust, 28:54, 36:10, 37:71, 38:12, 39:70, 43:64, 43:72, 43:79, 45:13, 46:57, 47:69
 Characterization, 14:43
 Charitable trusts, 32:28
 Collateral estoppel, 14A:28
 Community property, 14A:28
 Compensation, 9:36, 9:41, 14A:28
 Consent, 4:20, 6:10, 14A:11, 14A:22, 14A:28, 14A:29, 22:10, 36:10, 37:39, 39:40, 39:70, 45:13
 Contracts, 8:23, 8:25, 8:37, 13:73, 13:127, 13:130, 14:111
 Conveyance, 3:23, 3:27, 4:10, 4:14, 5A:6, 7:23, 14:43, 14:49, 14:107, 14A:8, 14A:11, 14A:22, 14A:28, 14A:46, 25:3, 26:18, 26:21, 29:69, 31:10, 32:28, 33:52, 34:67, 37:70, 42:75, 42:94
 Creditors, 2:6, 2:10, 3:9, 3:23, 3:25 to 3:27, 4:8, 4:10, 4:14, 4:20, 5A:6, 6:10, 6:48, 8:2, 8:5, 8:23, 8:25, 8:31, 8:37, 8:38, 8:45, 9:36, 9:41, 13:73, 14:43, 14:107, 14:111, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:35, 14A:46, 17:6, 25:1, 25:3, 25:9, 25:14, 25:19, 26:1, 26:2, 26:9 to 26:12, 26:14, 26:16, 26:21, 26:23, 26:24, 26:28,

FRAUD—Cont'd

29:69, 30:63, 30:72, 31:10, 32:28, 33:48, 33:52, 34:67, 34:70, 34:87, 34:89, 37:62, 37:70, 38:4, 39:76, 40:31, 42:66, 42:74, 42:94, 43:64, 43:79, 44:57, 45:11, 45:23, 47:85
 Delivery, 14:111, 37:70, 43:72, 43:79, 47:69
 Estate tax, 8:2, 14A:8, 14A:11, 14A:46
 Estoppel, 14A:28, 33:34
 Executors, 37:71
 Exemplary damages, 8:2
 Gifts, 13:28, 14:36, 14:43, 14:49, 14:107, 14:111, 14A:29
 Husband, 6:10, 13:31, 13:128, 14A:28, 45:18
 Income tax, 8:2, 14A:8, 14A:11, 14A:28, 14A:29, 14A:35, 14A:46, 17:6, 24A:12, 37:39, 45:23
 Indebtedness, 14A:46
 Interest, 3:9, 3:23, 4:8, 4:10, 4:14, 4:20, 5A:6, 6:10, 6:48, 8:2, 8:5, 8:23, 8:25, 8:31, 8:37, 9:41, 14:36, 14:43, 14:49, 14:107, 14:111, 14A:8, 14A:28, 14A:29, 14A:35, 14A:46, 25:3, 25:14, 26:9 to 26:13, 26:16, 26:21, 28:54, 29:69, 30:25, 30:72, 32:28, 33:52, 34:67, 36:10, 37:39, 37:62, 37:70, 37:78, 38:4, 39:40, 39:70, 40:18, 42:66, 42:94, 43:64, 44:57, 44:110, 45:23, 46:57, 48:48
 Investment, 14A:8, 14A:11, 14A:22, 14A:28, 25:1, 26:26, 36:17, 39:70, 43:64, 44:57, 45:23
 Life insurance, 8:2, 8:5, 8:23, 8:25, 8:31, 8:37, 8:38, 8:45
 Limitation of actions, 46:57
 Memorandum, 42:94, 45:23
 Power of appointment, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:35, 14A:46, 44:57
 Presumption, 39:70
 Release, 7:23, 14:43, 14A:35, 14A:46, 37:70, 39:70
 Remedies, 2:6, 4:8, 9:41, 14A:11, 17:4, 25:1, 25:3, 25:9, 25:14, 25:19, 34:67, 34:75, 34:87, 38:4, 41:85, 43:79, 47:85
 Rescission, 45:11
 Resulting trusts, 36:10

INDEX

FRAUD—Cont'd

Revocable trusts, 14A:46
Settlement, 14A:22, 14A:35, 14A:46,
25:1, 26:21, 30:63, 30:72, 32:28,
33:52, 34:67, 34:70, 34:87, 34:89,
36:10, 39:76, 40:31, 42:94, 45:18,
47:69, 47:85
Settlers, 14A:22, 14A:46, 25:1, 25:19,
30:75, 34:89, 36:10
Spendthrift trusts, 14A:29, 25:1, 42:94
Spouse, 6:10, 6:48, 7:23, 8:2, 8:5, 8:25,
8:37, 9:36, 13:127, 13:128, 14:36,
14:111, 14A:8, 14A:11, 14A:22,
14A:28, 14A:29, 14A:46, 29:69,
30:72, 32:28, 42:66, 42:94, 45:18
Statute of Limitations, 14A:8, 14A:22,
14A:28, 14A:35, 14A:46
Support, 3:23, 3:26, 5A:6, 6:48, 7:23,
8:5, 8:23, 8:25, 8:45, 9:36, 9:41,
14:36, 14A:8, 14A:11, 14A:22,
14A:28, 14A:29, 14A:35, 14A:46,
17:8, 25:1, 26:21, 26:23, 26:28,
38:4
Surviving spouse, 6:48, 7:23, 8:5, 8:25,
14:111
Title, 9:41, 14A:8, 14A:11, 14A:22,
14A:35, 26:10 to 26:13, 26:15,
26:17, 26:31, 30:25, 30:72, 37:70,
37:71, 43:79
Trustee, 2:10, 3:9, 3:23, 3:25, 4:14,
8:37, 14:36, 14A:8, 14A:11,
14A:22, 14A:28, 14A:29, 14A:35,
14A:46, 25:14, 25:19, 26:2, 26:10,
26:11, 26:13 to 26:16, 26:18 to
26:24, 28:54, 30:72, 32:28, 33:52,
34:67, 34:87, 34:89, 36:10, 37:39,
37:62, 37:71, 38:12, 39:70, 40:31,
42:75, 42:94, 43:64, 43:72, 43:79,
44:57, 45:11, 45:13, 45:23, 46:57,
47:69, 47:85, 48:48
Trusts, 2:10, 3:23, 4:10, 4:14, 5A:6,
14:36, 14:43, 14:49, 14:107,
14:111, 14A:8, 14A:11, 14A:22,
14A:28, 14A:29, 14A:35, 14A:46,
25:1, 25:14, 29:69, 29:70, 30:63,
30:75, 31:10, 32:28, 32:30, 33:48,
34:66, 34:67, 34:89, 36:10, 37:62,
37:70 to 39:70, 40:31, 42:66,
42:74, 42:75, 42:94, 43:64, 43:72,
43:79, 44:57, 45:18, 47:85, 48:48
Waiver, 14:49, 14:107, 43:79
Wife, 4:10, 6:10, 9:41, 13:31, 13:128,
14A:28

FRAUDULENT CONVEYANCES

Contracts, 3:13
Disclaimer, 14:43, 14:47, 14:75
Fiduciaries, 36:10
Power of appointment, 14:27
Uniform Act, 14:43, 14:47, 18:5

FRIEND

Beneficiaries, 33:41
Trustees, 23:22, 33:41

FULL FAITH AND CREDIT

Judgments, 25:7

FUNERAL EXPENSES

Intestate succession, 6:13
Support, 6:34, 7:49

FURNITURE

Intestate succession, 6:13, 6:28, 6:48

FUTURE INTERESTS

Children, 7:44
Perpetuities, 28:46

GARNISHMENT

Banks, 9:10
Creditors, 5:5, 6:8, 6:11, 6:17, 6:25,
6:45, 6:49, 6:51, 8:3, 8:6, 8:19,
8:25, 8:26, 8:32, 8:33, 8:37, 8:38,
8:48, 8:53, 9:1 to 9:6, 9:8 to 9:11,
9:13 to 9:17, 9:19 to 9:53, 10:4,
10:11, 10:14, 10:15, 10:17, 10:20
to 10:22, 10:32, 10:38, 10:47,
11:4, 11:5, 11:8, 11:19, 11:34,
12:11, 14:34, 14:66, 14:72, 14:118,
14A:11, 16:5, 18:5
Spendthrift trusts, 9:49, 14:118
Trustees, 7:33, 14A:11
Trusts, 5:5, 9:1, 9:49, 10:52, 14:34,
14:45, 14:66, 14:72, 14:118,
14A:11

GAS

Income tax, 37:26

GENERAL POWERS

Trustees, 14:92, 37:59, 43:64

GENERATION SKIPPING TRANSFER

American Taxpayer Relief Act, 14:5
Estate planning, 13:20
Estate tax, 14:5

GENERATION SKIPPING**TRANSFER—Cont'd**

Exemptions, **14:5**
 Gift tax, **13:20, 14:5**
 Interest, **14:5**
 Rate, **13:20, 14:5**
 Taxpayer Relief, **14:5**
 Transferor, **13:20**
 Unified transfer tax system, **14:5**

GEORGIA

Administrators, **8:12**
 Executors, **8:12**
 Guardian, **14:67**
 Marital property, **13:50 to 13:52**
 Statutes, **13:52, 14:67, 16:5, 18:5**
 Trust, **14:17, 14:66, 14A:10**
 Trustee, **14:17, 14:66, 14:67**

GIFT TAX

Alimony, **14:78, 14A:2, 14A:29**
 American Taxpayer Relief Act, **14:5**
 Amount, **4:2, 13:19, 13:20, 14:5, 14:6, 14:29, 14:32, 14:33, 14:35, 14:52, 14:78, 14:132, 14A:2, 14A:46, 18A:1, 24:7, 24:25, 24A:10**
 Annual exclusion, **13:19, 14:6, 14:9, 14:32, 14:33, 14:52, 14:78, 14:132**
 Annuities, **14:35**
 Annuity trusts, **14:35**
 Basis, **14A:2, 24:7, 24:25**
 Charitable remainder trusts, **13:19**
 Children, **13:20, 14:29, 14A:29, 23:24, 35:31**
 Citizens, **24:25**
 Community property, **14A:2**
 Completed gift, **14:5, 14:8, 14A:2, 14A:29, 24:7**
 Completed gifts, **14A:2, 14A:29, 23:24, 24:7**
 Consent, **14A:29, 23:24**
 Consideration, **14A:46**
 Corporations, **24:25**
 Crummey power, **14:32**
 Debtors, **14A:29**
 Deductions, **14:5**
 Definition, **14:6, 14A:46, 24A:10**
 Delivery, **14:132**
 Disclaimers, **14:5, 14:6, 14:8, 14:9, 14:29, 14:32, 14:33, 14:35, 14:52, 14:78, 14:132**

GIFT TAX—Cont'd

Discretionary trusts, **14:78, 14:132**
 Divorce, **14A:2, 14A:29**
 Election, **4:2, 13:20**
 Estate planning, **4:2, 13:20, 14A:46, 24:7, 44:73**
 Estate tax, **4:2, 13:19, 14:5, 14:8, 14:33, 14A:2, 14A:46, 24:25, 32:18, 33:12**
 Exceptions, **14A:2, 14A:29**
 Exclusion, **4:2, 13:19, 14:5, 14:6, 14:9, 14:32, 14:33, 14:52, 14:78, 14:132, 14A:2, 14A:46**
 Exemptions, **13:19, 14:5, 14:35, 28:97**
 Family members, **14A:46, 44:73**
 Form 709, **24:25**
 Generally, **36:12**
 Generation-skipping transfer, **13:20, 14:8, 14:9, 23:24, 24:25**
 Grantor retained annuity trusts, **14:35**
 Grantor retained unitrusts, **14:35**
 Income tax, **4:2, 14:8, 14A:2, 14A:29, 14A:46, 24:7, 24:25, 24A:10, 28:97, 28:116, 31:19, 32:18, 33:12, 36:12, 42:36**
 Insurance, **14:33**
 Interest, **4:2, 14:5, 14:6, 14:8, 14:29, 14:32, 14:35, 14:52, 14:132, 14A:2, 14A:29, 14A:46, 18A:1, 24:7, 24:25, 24A:10, 28:97, 32:18, 36:12, 44:73**
 Irrevocable trusts, **4:2**
 Lien, **14:132, 14A:2, 14A:29**
 Life insurance, **14:33**
 Lifetime exemption, **14:9**
 Lifetime gift, **13:19, 14A:46**
 Local law, **14:9**
 Marital deduction, **13:19, 14:29, 23:24**
 Nonresident alien, **24:25**
 Partnership, **14:32, 14A:2, 18A:1, 24:7, 24:25, 28:97**
 Payment, **4:2, 14:33, 14:35, 14:132, 14A:2, 14A:46, 24:7, 24:25, 28:97, 32:18**
 Powers of appointment, **14:8, 14:32, 14A:2**
 Present interest, **14:6, 14:32**
 Qualified disclaimer, **14:32**
 Qualified terminable interest property, **4:2, 14:29**

INDEX

GIFT TAX—Cont'd

- Rates, 14A:29
- Real property, 14A:2, 14A:46, 28:116
- Remainder, 13:19, 14:5, 14:9, 14:32, 14:35, 14A:2, 14A:46
- Renunciation, 24:7
- Repeal, 24:7
- Retained interest, 14:5, 14:32, 14A:46
- Retirement, 14A:2
- Return, 14:5, 14A:2, 24:7, 24:25
- Spouse, 4:2, 13:19, 13:20, 14:29, 14:33, 14A:2, 14A:29, 14A:46, 35:31
- Stock, 24:25
- Tax planning, 14:29, 14:32, 14:33, 14:35, 23:24, 44:73
- Tax returns, 14A:2, 14A:46
- Taxpayer Relief, 14:5, 24:7
- Third parties, 14A:29, 24:25
- Trust corpus, 14:29, 14:32, 14:132, 14A:2, 23:24
- Trusts, 4:2, 13:19, 14:5, 14:6, 14:8, 14:9, 14:29, 14:32, 14:33, 14:35, 14:52, 14:78, 14:132, 14A:2, 14A:29, 14A:46, 23:24, 24:7, 24:25, 31:19, 32:18, 42:36
- Unified credit, 14:5, 14:35
- Unified transfer tax, 14:5
- Valuation, 18A:1, 44:73
- Waiver, 14:78, 14:132, 24:25
- Will, 13:19, 13:20, 14:5, 14:8, 14:29, 14:32, 14:33, 14:52, 14:78, 14:132, 14A:2, 14A:29, 14A:46, 23:24, 24:7, 24:25, 31:19, 32:18

GIFTS

- Acceptance, 14:18, 14:23, 14:37, 14:38, 14:49, 14:51, 14:53, 14:55, 14:57, 14:59, 14:61, 14:63, 14:65, 14:67, 14:69, 14:73, 14:75, 14:77, 14:81, 14:83, 14:85, 14:89, 14:91, 14:93, 14:95, 14:97, 14:99, 14:101, 14:103, 14:105, 14:107, 14:111, 14:113, 14:121, 14:123, 14:125, 14:129, 14:131, 14:133, 14:135, 14:137, 14:139, 14:143, 14:145, 14:147, 14:149
- Assignment, 14:38, 14:43, 14:49, 14:51, 14:53, 14:55, 14:59, 14:61, 14:63, 14:65, 14:69, 14:71, 14:73, 14:75, 14:77, 14:79, 14:81, 14:85, 14:89, 14:91, 14:93, 14:95, 14:99, 14:101

GIFTS—Cont'd

- to 14:103, 14:105, 14:107, 14:110, 14:113, 14:119, 14:121, 14:123, 14:125, 14:129, 14:131, 14:135, 14:137, 14:139, 14:143, 14:145, 14:149, 22:17
- Attorney, 13:7, 14:3, 14:14, 14:55, 14:59, 14:67, 14:75, 14:91, 14:93, 14:109, 14:115, 14:121, 14:127, 14:129, 14:131, 14:135, 14:139, 14:141, 14:143, 14:145, 14A:29, 19:3
- Burden of proof, 14A:29
- Charitable Contributions, 14:44
- Charitable trusts, 14:34
- Class gifts, 28:47
- Consideration, 13:25, 14:1, 14:18, 14:24, 14:26, 14:36, 14:43, 14:49, 14:73, 14:83, 14:111, 14:126
- Declaration, 14:132
- Defined, 14:20, 14:23, 14:80, 14:82, 14:102, 14:112, 14:118, 14A:29, 24:25, 35:28
- Delivery, 14:73, 14:74, 14:111, 14:123, 14:132, 30:27
- Disposition of property, 14:37, 14:101, 14:131
- Estate planning, 5:2, 5:5, 13:20, 14:1, 14:2, 14:4, 14:10, 14:36, 14:37, 18:2, 24:7
- Estate tax, 13:15, 13:19, 14:5, 14:7, 14:8, 14:10, 14:11, 14:28, 14:30, 14:31, 14:33, 14:39, 14:46, 14A:2, 24:25
- Future interest, 14:117
- Gift tax, 13:19, 13:20, 14:5, 14:6, 14:8, 14:9, 14:29, 14:32, 14:33, 14:35, 14:52, 14:78, 14:132, 14A:2, 14A:29, 23:24, 24:7, 24:25
- Income interest, 14:25, 14:34 to 14:36, 14:58, 14:66, 14:110, 14:122, 14:144
- Incomplete gift, 14A:29, 24:7
- Intent, 13:9, 13:13, 14:15, 14:17, 14:27, 14:43, 14:72, 14:83, 14:92, 14:102, 14:117, 14:147, 14A:2, 14A:29, 19:3
- Inter vivos gifts, 14:29
- Joint tenancy, 5:5, 12:42, 12:50
- Legal interest, 14:23
- Life tenant, 14:13, 14:41

GIFTS—Cont'd

Minors, 14:11, 14:22, 14:40, 14:46
 Parent, 14:6, 14:9, 14:95
 Partial interest, 14:63, 14:77
 Presumption, 28:47
 Refusal to accept, 14:37
 Remainder interest, 14:7, 14:11, 14:13, 14:20, 14:32, 14:34, 14:35, 14:41, 14:58, 14:70, 14:128, 14:130
 Restraints on alienation, 14:80, 14:118
 Revocable trusts, 14:58, 14:138, 24:2
 Revocation, 14:50, 14:144
 Services, 14:6, 14:17, 14:20, 14:23, 14:24, 14:36, 14:52, 14:64, 14:76, 14:80, 14:82, 14:90, 14:100, 14:104, 14:108, 14:110, 14:120, 14:130, 14:134, 14:136, 14:138, 14:142, 19:3, 41:04
 Spouse, 5:5, 13:2, 13:7, 13:8, 13:13 to 13:15, 13:19, 13:20, 14:7, 14:17, 14:28, 14:29, 14:33, 14:36, 14:38 to 14:41, 14:45, 14:56, 14:58, 14:60, 14:64, 14:77, 14:88, 14:96, 14:100 to 14:102, 14:108, 14:110, 14:111, 14:114, 14:116, 14:118, 14:120, 14:136, 14:140, 14:144, 14A:2, 14A:29, 24:2
 Tangible personal property, 14:11, 14A:2
 Testamentary gifts, 14:37
 Trustees, 5:2, 12:42, 12:50, 14:33, 14:92, 14:116, 14:124, 14:128, 14:132, 14A:2, 14A:29, 24:25
 Types of property, 13:1
 Unitrusts, 14:35
 Valuation, 14:20, 18A:4, 35:28
 Wills, 14:2, 14:37, 14:39

GOOD FAITH

Breach of trust, 39:70, 43:64
 Corporate officers, 17:1
 Immunity, 28:126
 Receivership, 37:70
 Third party, 4:10, 24A:21, 36:18, 39:70, 43:64
 Trustees, 14A:7, 25:6, 26:6, 28:37, 30:61, 31:11, 32:28, 34:89, 37:66, 37:70, 39:70, 41:71, 42:70, 43:64, 43:71, 45:11, 45:12, 45:23

GOVERNING LAW

Accumulations, 38:7

GOVERNING LAW—Cont'd

Charitable trusts, 33:36
 Considerations, 2:9
 Constitutional limitations, 14A:35
 Creation of trusts, 38:7
 Domicile, 14:24, 14A:28, 28:24, 28:44, 28:98, 33:44, 34:72, 43:63, 43:68
 Estate planning, 5A:6, 33:36, 41:95
 Federal law, 14A:2
 Formalities, 33:44, 33:53, 34:72, 41:80, 43:63, 43:68
 Income, 14:15, 14:24, 14A:2, 14A:8, 14A:28, 14A:35, 24:4, 28:24, 33:36, 41:95
 Jurisdiction, 2:9, 14:24, 14A:2, 14A:8, 14A:28, 14A:35, 25:5, 25:19, 25:20, 28:24, 28:44, 28:98, 29:67, 31:16, 32:27, 33:39, 33:44, 33:53, 34:63, 34:72, 38:7, 38:13, 41:95, 43:63, 43:67, 43:68, 43:76, 44:50, 47:57, 47:60
 Nonresident trustees, 14A:2
 Perpetuities, 14:24, 14A:2, 28:23, 33:39, 38:7
 Power of appointment, 14A:8, 14A:28, 14A:35, 31:14
 Principal, 14A:2, 14A:8, 14A:28, 14A:35, 34:72, 41:95
 Public policy, 14:24, 14A:2, 14A:28, 25:5, 31:16, 33:36, 43:76
 Restatement, 14:24, 31:16
 Spendthrift provisions, 14:15, 14A:2, 14A:35, 25:19
 State statutes, 5A:6
 Statutes, 5A:6, 14:15, 14A:2, 14A:35, 38:7
 Tax, 5A:6, 14A:2, 14A:8, 14A:28, 14A:35, 24:4, 33:36, 41:80, 43:76
 Testamentary trusts, 43:68
 Tort, 14:15, 14A:2, 14A:8
 Trusts, 5A:6, 14:15, 14:24, 14A:2, 14A:8, 14A:28, 14A:35, 24:4, 25:5, 28:23, 28:24, 28:44, 28:52, 29:67, 31:14, 31:16, 32:27, 33:36, 33:39, 33:44, 33:46, 33:53, 34:63, 34:72, 38:7, 38:13, 41:80, 43:63, 43:67, 43:68, 43:76, 44:50, 47:40, 47:60
 Validity, 14:24, 14A:8, 14A:28, 14A:35, 25:5, 28:44, 29:67, 31:16, 33:39, 33:44, 33:46, 34:72, 38:7, 41:80,

INDEX

GOVERNING LAW—Cont'd

43:63, 43:67, 43:76, 45:16

GOVERNMENT

Charitable trusts, 32:28

Promotion, 46:3

Trustee, 4:12, 9:7, 11:4, 14:27, 14:36,
14:90, 14:132, 21:22, 22:12,
24:24, 24:27, 26:15, 26:20, 30:32,
32:28, 33:28, 34:29, 34:83, 34:86,
34:89, 35:66, 37:39, 40:62, 41:16,
41:34, 42:37, 43:16, 43:79, 44:15,
44:50, 47:81, 48:4, 48:12, 48:28

GRANDCHILDREN

Generation skipping transfer, 13:20

Power of appointment, 14:32, 23:24

GRANTOR RETAINED ANNUITY TRUSTS

Gift tax, 14:35

Qualified interest, 14:35

Value, 2:10, 14:35, 14A:22

GRANTOR RETAINED UNITRUSTS

Qualified interest, 14:35

GROSS NEGLIGENCE

Trustee, 38:12, 39:70, 45:13

GUARDIAN

Breach of trust, 37:71

Consent, 14:61, 14:117

Fiduciary relationship, 14:113

Good faith, 6:49

Intent, 8:35, 14:117, 14:147

Parties, 40:4, 46:2

Principal, 7:7, 14:145

Renunciation, 14:67, 14:111, 14:113

Trust, 7:7, 14:61, 37:71

HANDICAPPED PERSONS

Property, 6:18

HAWAII

Accounting, 20:3

Intestate succession, 6:13

Investment, 14A:11

Marital property, 5:5, 13:53 to 13:55

Statutes, 5:5, 9:2, 14A:11, 16:5, 18:5,
20:3

Trust, 7:2, 9:13, 13:54, 14:68, 14A:11,
20:3

Trustee, 14A:11

HEALTH

Expenses, 6:22, 6:26, 6:34, 6:35, 6:53,
9:22, 9:29, 14:20, 39:90

Improvements, 6:48, 7:30

Trustee, 6:22, 9:7, 9:8, 9:20, 9:48, 14:7,
14:14, 14:20, 14:29, 14:36, 14:40,
14:90, 14:92, 14:98

HEIRS

Children, 1:2, 40:33

Curtesy, 1:2

Dower, 1:2

Insurance, 1:2, 7:26, 8:26, 8:36

Intestate succession, 40:33

Lapse, 14:123, 37:71

Per stirpes, 40:33

Wills, 14:37

HISTORY

Statute, 3:9, 5A:6, 7:23, 9:3, 14A:28,
18:1, 20:3, 24A:26, 25:3, 25:15,
26:17, 26:22

HOME

Estate tax, 14:11, 24:25

HOMEOWNER ASSOCIATIONS

Condominium associations, 7:31

HOMESTEAD

Creation, 7:23, 7:37, 12:55, 13:60, 20:2

Exemptions, 3:19, 3:20, 3:27, 5:4, 6:1,
6:11, 6:12, 6:23, 6:26, 6:28, 6:31,
6:33 to 6:36, 6:38, 6:42, 6:44, 6:48
to 6:53, 7:1, 7:2, 7:4, 7:6, 7:21,
7:23, 7:28, 7:33 to 7:35, 7:42,
7:44, 7:48, 7:51, 9:12, 14:35

Trust deeds, 7:29

Trustee, 6:23, 7:28

HOTELS

Management, 44:3

HUSBAND

Alimony, 6:22, 7:35, 8:34, 9:47, 14A:28

Basis, 13:98, 17:3

Community property, 4:19, 12:6, 13:1,
13:2, 13:4 to 13:6, 13:129, 13:149,
14A:28

Creditors, 4:19, 6:10, 7:3, 7:28, 7:29,
7:35, 7:46, 8:34, 9:24, 9:31, 9:47,
9:53, 10:32, 12:4, 12:6, 12:25,
12:27 to 12:29, 12:36, 12:41,
12:47, 13:1, 13:2, 13:4 to 13:6,

HUSBAND—Cont'd

13:15, 13:27, 13:45, 13:52, 13:63,
13:72, 13:77, 13:81, 13:83, 13:93,
13:116, 13:120, 13:132, 13:135,
13:138, 13:140, 13:147, 13:148,
13:174, 14A:25, 14A:28, 31:16

Deeds, 7:14, 7:29

Divorce, 4:19, 10:32, 12:25, 12:29,
13:4, 13:5, 13:31, 13:77, 13:138,
14A:28, 31:16

Estate tax, 13:15

Fraud, 6:10, 13:31, 13:128, 14A:28,
45:18

Gifts, 13:1, 13:2, 13:15

Income tax, 14A:28, 29:25

Insurance, 6:22, 7:14, 8:34, 9:24, 9:47,
9:53, 13:2, 13:77, 13:87

Insurance trusts, 8:34

Joint tenancy, 12:4, 12:6, 12:25, 12:27
to 12:29, 12:36, 12:41, 12:47,
13:42, 13:45, 13:93, 13:117,
13:138, 13:153

Loan, 8:34, 14A:28

Losses, 17:3

Marital property, 13:1, 13:2, 13:4 to
13:6, 13:15, 13:23, 13:24, 13:27,
13:31, 13:33, 13:41, 13:42, 13:44,
13:45, 13:47, 13:52, 13:63, 13:72,
13:77, 13:81, 13:83, 13:86, 13:87,
13:93, 13:95, 13:96, 13:98, 13:99,
13:107, 13:109, 13:111, 13:116,
13:117, 13:119, 13:120, 13:125,
13:128, 13:129, 13:131, 13:132,
13:135, 13:137 to 13:140, 13:147
to 13:149, 13:153, 13:174, 14A:28

Partnerships, 29:25

Postnuptial agreements, 13:109

Presumption, 12:41, 13:87, 13:96,
13:153

Principal Residence, 6:10, 7:3, 7:14

Property rights, 13:4, 13:5, 13:41,
13:47, 13:107, 13:137, 13:140

Property settlement, 10:32

Release, 9:53

Remedies, 9:47

Sales, 9:24

Separate property, 4:19, 13:2, 13:4 to
13:6, 13:23, 13:33, 13:41, 13:77,
13:83, 13:86, 13:95, 13:116,
13:125, 13:128, 13:135, 13:137,
13:147, 13:149, 14A:28

HUSBAND—Cont'd

Separation, 13:31, 13:77

Spendthrift trusts, 8:34, 14A:25

Stock, 8:34, 9:24, 9:47, 10:32, 13:117,
14A:28, 17:3

Support, 6:22, 6:40, 7:35, 7:46, 9:24,
9:31, 9:47, 9:53, 10:32, 13:47,
13:52, 13:98, 13:148, 14A:25,
14A:28

Surviving spouse, 7:3, 7:14, 7:28, 7:35,
7:36, 7:46, 13:135

Third party, 8:34, 9:24, 12:4, 12:36,
12:47, 13:1, 13:117

Trustees, 8:34, 12:28, 13:52, 14A:25,
14A:28

Trusts, 4:19, 8:34, 13:1, 13:2, 13:15,
14A:25, 14A:28, 17:3, 31:16,
45:18

IDAHO

Gift, 13:56

Marital property, 13:56 to 13:58

Statutes, 14:14, 16:5, 18:5

Trust, 7:14, 14:14, 14:70, 14A:12

Trustee, 14:14

IDENTIFICATION

Fund, 14A:36, 22:9, 24:27

Income tax, 14A:36, 24:24, 24:25,
24:27

Trust property, 14A:36

Trustee, 5A:1, 14A:36, 24:24, 24:25,
24:27, 31:24, 35:56, 35:68

ILLINOIS

Marital property, 13:59 to 13:61

Statutes, 7:15, 16:5, 18:5

Trust, 10:18, 14:72, 14A:13

Trustee, 14:72, 14:73

ILLNESS

Trustee, 9:47, 10:50

IMMUNITY

Contracts, 14:117

IMPARTIALITY

Trustee, 37:66

IMPROVEMENTS

Costs, 7:44

Creditors, 6:48, 7:2, 7:3, 7:6, 7:26,
7:30, 7:46, 14:35

INDEX

IMPROVEMENTS—Cont'd

Gifts, 14:35, 35:28
Liens, 7:2, 7:6, 7:11, 7:26, 7:36, 7:38,
7:45, 7:46, 7:50
Mortgage, 7:2, 7:19, 7:30, 7:36, 7:45,
35:28
Real estate, 7:2, 7:19
Repairs, 7:11
Trust property, 31:7
Trustees, 7:6, 31:7

IN PERSONAM

Jurisdiction, 14A:36, 33:34, 38:4, 39:86

IN REM

Jurisdiction, 14A:36, 20:4, 20:5, 20:7,
21:20, 22:12, 24:6, 33:34, 38:4,
39:86

INCOME

Accounting, 14A:2, 19:6, 21:6, 24:13,
24:19, 35:12, 38:21, 40:52, 45:23,
46:19
Accumulations, 24:25, 29:60, 31:8,
37:60, 43:59, 47:50, 48:34
Active trust, 14:102
Aliens, 24:24
Amortization, 9:51
Animals, 6:5, 6:26, 6:46, 6:48, 6:51
Annuities, 5:5, 6:1 to 8:2, 8:4, 8:14,
8:17, 8:34, 8:40, 9:13, 9:53, 10:10,
10:23, 10:26, 10:37, 10:38, 10:41,
10:42, 10:45, 11:14, 11:24, 14:35,
17:2, 19:7, 24:11, 37:35, 39:29,
39:36
Attorneys, 4:2, 4:10, 14A:2, 14A:8,
14A:11, 14A:29, 14A:35, 24:24,
26:25, 45:23
Bonds, 6:30, 10:38, 13:87, 21:4, 21:6,
24:22, 40:52
Capital gains, 14:34, 16:3, 17:2, 24:2,
24:9, 24:11, 24:13, 24:15, 24:22,
24:25, 28:41, 28:97, 28:116, 31:19,
32:18, 33:12, 35:23, 35:24, 35:28,
36:12, 37:24, 38:19, 40:50, 40:52,
41:04, 41:23, 42:36, 43:26, 43:27,
43:36, 43:57, 44:109, 45:19,
45:20, 48:4
Charitable remainder trusts, 13:19, 14:7,
14:34
Charitable trust, 29:60, 32:25, 33:36

INCOME—Cont'd

Compensation, 3:5, 6:1, 6:14, 6:16,
6:30, 6:46, 9:1 to 9:53, 10:7,
10:14, 10:22, 10:29, 10:37, 10:39,
10:41, 10:42, 10:46, 10:48, 10:50,
11:14, 14A:28
Deferred compensation, 9:8, 9:35, 9:52,
10:7, 10:14, 10:22, 10:29, 10:37,
10:39, 10:41, 10:42, 10:46, 10:48,
10:50, 14A:28
Definition, 2:7, 9:10, 9:15, 9:21, 9:47,
13:5, 13:77, 14:20, 14A:7, 14A:36,
14A:46, 14A:48, 24A:10, 26:31,
30:78, 42:90, 45:7, 46:24
Depreciation, 40:52
Disclaimer, 14:1, 14:41
Discretion, 5A:5, 7:49, 9:7, 14:16 to
14:18, 14:20, 14:25, 14:27, 14:28,
14:30, 14:34, 14:36, 14:56, 14:64,
14:66, 14:86, 14:92, 14:94, 14:96,
14:98, 14:110, 14:112, 14:116,
14:122, 14:124, 14:130, 14:132,
14:140, 14:144, 14A:2, 14A:7,
14A:8, 14A:28, 14A:35, 14A:39,
14A:41, 14A:42, 14A:46, 14A:48,
14A:50, 23:26, 24:8, 26:2, 32:25,
33:36, 35:23, 38:9, 38:19, 41:64,
43:61, 44:19, 44:57, 48:15
Dividends, 8:2, 8:4, 8:14, 8:17, 8:34,
9:4, 10:50, 11:17, 14A:28, 14A:29,
17:1, 17:2, 21:6, 24:2, 24:11,
24:24, 24:25, 24A:14, 29:26,
29:29, 32:18, 35:23, 35:29, 36:13,
37:76, 40:50, 40:52, 41:04, 43:26,
43:27, 44:81, 45:19, 47:25, 48:4
Employee benefit plans, 9:22
Expenses, 3:8, 6:26, 7:49, 8:34, 9:22,
9:29, 9:47, 11:17, 13:131, 13:152,
14:20, 14:35, 14:144, 14A:2,
14A:8, 14A:11, 14A:22, 14A:24,
14A:28, 14A:35, 14A:41, 14A:42,
14A:48, 14A:50, 24A:04, 24A:10,
37:83, 38:19, 39:24, 39:90, 40:38,
44:57
Farming, 6:5, 6:45, 9:17, 9:25, 9:47
Gas, 37:26
Improvements, 6:48, 7:2, 14:35, 35:28
Invasion, 14:17, 24:7
Oil, 18:1, 37:26, 43:3, 46:3
Payments, 3:8, 5A:5, 6:1, 6:14, 6:26,
6:30, 6:51, 8:2, 8:14, 8:34, 8:40,
9:2, 9:4, 9:5, 9:7 to 9:15, 9:17 to

INCOME—Cont'd

9:25, 9:27 to 9:29, 9:31 to 9:39, 9:42 to 9:45, 9:47 to 9:51, 9:53, 10:7, 10:10, 10:14, 10:22, 10:23, 10:37 to 10:39, 10:41 to 10:43, 10:45, 10:46, 10:48, 10:50, 10:54, 11:12, 11:14, 11:19, 11:25, 13:19, 14:20, 14:34, 14:35, 14:56, 14:72, 14:86, 14:90, 14:102, 14:110, 14:112, 14:124, 14:132, 14:144, 14A:8, 14A:28, 14A:29, 14A:42, 14A:46, 14A:48, 17:1, 24:7, 24:25, 24A:08, 26:2, 28:33, 30:24, 32:29, 35:29, 37:35, 39:29, 40:38, 40:50, 41:04

Profits, 6:48, 9:16, 9:48, 11:17, 13:27, 13:87, 13:120, 13:156, 14:118, 14A:28, 18:2, 24:27, 26:31, 28:116, 29:26, 29:29, 30:78, 31:6, 31:19, 33:12, 35:23, 35:24, 36:12, 37:26, 37:35, 37:76, 39:24, 39:26, 39:29, 39:95, 40:52, 41:04, 41:23, 44:81, 45:23, 46:24, 47:24, 47:83, 48:4, 48:15

Receipts, 14A:35, 24A:08, 26:31, 28:43

Settlement, 6:1, 6:14, 6:46, 9:4, 9:25, 9:49, 13:6, 13:9, 14A:2, 14A:7, 14A:22, 14A:24, 14A:25, 14A:35, 14A:39, 14A:41, 14A:46, 14A:48, 14A:50, 16:4, 18:4, 23:24, 24:7, 36:14, 37:61, 39:24, 40:58, 41:64, 48:35

Statutes, 5:5, 9:2, 9:5, 9:24, 9:38, 9:51, 11:19, 13:4, 13:5, 13:9, 13:14, 14:15, 14:27, 14:64, 14:90, 14:92, 14:102, 14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 16:4, 18:1, 18:4, 29:23, 34:88, 45:7, 47:24

Trusts, 3:18, 4:2, 4:10, 5:5, 5A:5, 5A:10, 8:34, 9:1, 9:49, 10:1, 10:7, 10:37, 13:7, 13:14, 13:19, 13:54, 14:1, 14:7, 14:8, 14:13, 14:15 to 14:20, 14:24, 14:25, 14:27 to 14:30, 14:33 to 14:36, 14:41, 14:45, 14:50, 14:56, 14:58, 14:60, 14:62, 14:64, 14:66, 14:70, 14:72, 14:80, 14:82, 14:86, 14:90, 14:92, 14:94, 14:96, 14:98, 14:102, 14:106, 14:110, 14:112, 14:116, 14:118, 14:122, 14:124, 14:128, 14:130, 14:132, 14:140, 14:144,

INCOME—Cont'd

14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 18:2, 19:6, 19:7, 23:24, 23:26, 24:2, 24:4, 24:7 to 24:9, 24:11, 24:13 to 24:16, 24:18 to 24:27, 26:25, 28:24, 28:33, 28:41, 28:43, 29:24, 29:36, 29:60, 30:67, 31:8, 31:9, 31:19, 31:20, 32:18, 32:25, 32:29, 33:36, 34:83, 35:24, 36:13, 36:14, 37:24 to 37:26, 37:35, 37:83, 38:19, 39:24, 40:50, 40:52, 40:58, 41:64, 41:65, 42:24, 42:36, 42:63, 43:36, 43:59, 43:61, 43:62, 43:64, 44:18, 44:19, 44:41, 44:43, 44:57, 45:7, 45:19 to 46:21, 47:24, 48:14, 48:34 to 48:36

Valuation, 2:7, 14:20, 35:28

INCOME TAX

Accumulation, 11:3, 24:2, 24:9, 24:21, 24:25, 39:24

Adjusted Gross Income, 17:2

Adjustments, 24:25, 40:52

Administration expenses, 14A:24, 14A:48, 38:19

Advantages, 11:3, 11:17, 14A:29, 14A:46, 24:15, 40:52

Aliens, 24:24

Alimony, 6:43, 6:45, 9:19, 9:21, 10:23, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:39, 14A:41, 14A:42, 14A:48

Allocation, 18:2, 24:9, 40:52

Annual returns, 28:97, 44:18

Annuity, 8:40, 9:3, 9:19, 9:21, 9:32, 10:5, 10:22, 10:23, 10:29, 10:41, 10:43, 10:48, 14:34, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:35, 14A:41, 14A:46, 14A:48, 14A:50, 19:7, 24:27, 37:35, 39:36

Appeals, 9:3, 40:51

Appreciation, 8:40, 10:43, 14A:46, 17:2, 24:2, 24:11, 24:14, 24:15, 24:26, 30:78

Assessment, 9:19, 35:23, 35:24, 38:21, 42:23, 47:24, 47:83

Bankruptcy, 5A:10, 7:2, 8:40, 9:3, 9:19, 9:21, 9:32, 10:22, 10:23, 10:43, 14:1, 14:70, 14A:2, 14A:8,

INDEX

INCOME TAX—Cont'd

14A:24, 14A:29, 14A:35, 14A:36,
14A:42, 14A:48, 14A:50, 39:90
Basis, 9:3, 13:21, 14:34, 14:70, 14A:2,
14A:35, 14A:42, 14A:50, 16:3,
17:2, 17:6, 18:1, 18:2, 24:7, 24:15,
24:21, 24:22, 24:25, 35:28, 36:24,
37:24, 37:26, 40:52, 42:24, 46:19,
46:24
Capital gains and losses, 16:3, 40:52
Charitable remainder trusts, 14:34
Charitable trusts, 14:34, 38:19, 45:7
Children, 6:43, 8:40, 14A:24, 14A:29,
14A:39, 14A:41, 24:2
Community Property, 13:21, 14A:2,
14A:28
Computation, 24:9, 46:24
Conflict of laws, 14A:2
Corporation, 8:40, 10:5, 10:43, 11:17,
14:1, 14A:24, 14A:36, 14A:46,
15:6, 17:1, 17:2, 17:6, 18:1, 18:2,
24:11, 24:13 to 24:16, 24:21,
24:22, 24:24 to 24:27, 24A:10,
29:23, 29:24, 30:78, 35:23, 39:24,
39:36, 44:62, 46:19
Costs, 14A:2, 14A:8, 14A:11, 14A:29,
14A:35, 14A:46, 14A:48, 19:7
Credits, 24:20, 24:21
Criminal penalties, 24:27
Current income, 24:2, 24:25, 24:27
Deductions, 9:6, 11:3, 11:17, 30:21,
35:24, 37:24
Deferred compensation, 10:22, 10:29,
10:41, 10:48, 14A:28
Definitions, 24:25, 24:27
Dependents, 6:26, 6:30, 8:2, 9:19
Depreciation, 40:52
Disclaimer, 14:1
Discretionary trust, 14:70, 14:124,
14A:2, 38:19
Distributable net income, 24:2, 24:9,
24:25
Distributions, 14:8, 14:34, 14:70,
14:124, 14A:2, 14A:8, 14A:11,
14A:24, 14A:28, 14A:29, 14A:35,
14A:39, 14A:42, 14A:46, 14A:48,
14A:50, 16:3, 17:1, 17:2, 23:25,
24:2, 24:7, 24:9, 24:11, 24:25,
28:97, 29:36, 32:18, 37:26, 38:19,
39:24, 40:50, 40:52, 47:25
Diversification, 19:7

INCOME TAX—Cont'd

Dividends, 8:2, 11:17, 14A:28, 14A:29,
17:1 to 24:2, 24:11, 24:24 to
29:26, 32:18, 35:23, 40:50, 40:52,
44:81, 47:25
Double taxation, 15:6, 17:1, 24:20,
24:22, 39:29, 40:50, 42:23, 42:82,
46:19
Due date, 24:11
Election, 4:2, 14A:50, 15:6, 17:1, 18:2,
24:2, 24:11, 24:13, 24:15, 29:26,
37:25, 39:26
Estate planning, 4:2, 14:1, 14A:46,
18:2, 24:7
Estate tax, 4:2, 8:2, 14:8, 14A:2, 14A:8,
14A:11, 14A:46, 24:20 to 24:22,
24:25, 28:41, 32:18, 33:12
Estimated tax, 9:32
Excess distribution, 24:11
Exempt status, 37:26, 39:26
Exemptions, 6:16, 6:26, 6:30, 6:43,
6:45, 7:2, 8:2, 8:40, 9:3, 9:6, 9:19,
9:21, 9:32, 10:23, 10:48, 14A:36,
28:41, 28:97, 30:21, 30:28, 30:78,
35:23, 35:28, 37:35, 39:24, 39:36,
44:81, 45:7, 46:19
Exercise, 5A:10, 14:1, 14:8, 14A:2,
14A:28, 14A:29, 14A:35, 14A:36,
14A:41, 17:1, 23:25, 37:39, 38:19,
44:19, 45:23
Expenses, 6:26, 11:17, 14A:2, 14A:8,
14A:11, 14A:24, 14A:28, 14A:35,
14A:41, 14A:42, 14A:48, 14A:50,
24A:10, 38:19, 39:24, 39:90
Family trusts, 45:7
Federal courts, 23:25
Fiduciary, 14:124, 14A:8, 14A:35,
14A:39, 14A:41, 14A:42, 14A:46,
14A:50, 23:32, 24:16, 24:25,
37:26, 37:39, 45:7, 45:23
Filing, 9:6, 14A:2, 14A:24, 14A:28,
14A:35, 14A:42, 14A:46, 14A:48,
17:1, 24:13, 24:14, 24:24 to 24:27,
32:18, 45:23
Fiscal year, 29:24, 35:23 to 37:24
Foreign trusts, 14A:28, 19:7, 24:2, 24:7,
24:9, 24:11, 24:13 to 24:16, 24:18,
24:20 to 24:22, 24:24 to 24:27,
45:7
Foundations, 34:88, 40:50, 44:18, 44:19
Generally, 36:12

INCOME TAX—Cont'd

Gifts, 14:1, 14:8, 14:34, 14:50, 14:70,
14:124, 14A:2, 14A:29, 18:2, 24:2,
24:7, 24:25, 35:28, 40:50

Grantor trusts, 4:2, 14A:8, 14A:29

Gross income, 17:2, 24:11, 24:14, 24:25
to 29:26, 47:24

Holding period, 14A:35, 24:11, 40:52

Income distributions, 37:26

Information returns, 24:25

Interest, 4:2, 6:16, 6:26, 6:45, 7:2, 8:2,
10:22, 10:48, 14:8, 14:34, 14:50,
14:70, 14:124, 14A:2, 14A:8,
14A:28, 14A:29, 14A:35, 14A:46,
14A:48, 14A:50, 16:3, 17:2, 18:2,
24:2, 24:7, 24:9, 24:11, 24:13 to
24:15, 24:21, 24:22, 24:24 to
24:27, 24A:01, 24A:10, 28:97,
29:26, 30:24, 32:18, 35:23, 36:12,
37:25, 37:26, 37:35, 37:39, 38:19,
39:23, 39:24, 39:29, 39:90, 40:52,
45:23, 47:25

Internal Revenue Code, 6:16, 6:26,
6:30, 9:21, 11:3, 14:34, 14A:35,
14A:46, 14A:48, 14A:50, 15:6,
17:1, 24A:01

Internal Revenue Service, 11:3, 14A:2,
14A:8, 24:25, 24A:01

Investment companies, 24:11, 30:78,
45:23

Irrevocable trusts, 4:2, 14A:24

Jurisdiction, 14:50, 14A:2, 14A:8,
14A:24, 14A:28, 14A:35, 14A:36,
14A:41, 14A:50, 23:25, 24:2,
24:20, 24:22, 24:24, 24:25,
24A:01, 29:36, 31:19, 34:88,
37:25, 37:34, 37:39, 39:29, 39:35,
42:82, 47:24, 47:25, 47:83

Liability, 4:2, 9:3, 9:6, 9:19, 14:70,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:29, 14A:35, 14A:36,
14A:42, 14A:50, 15:6, 17:1, 17:6,
18:1, 18:2, 23:25, 24:11, 24:14,
24:15, 24:21, 24:26, 24:27, 30:23,
34:88, 36:24, 37:25, 37:26, 37:35,
37:39, 39:24, 40:52, 44:18, 45:23,
47:24, 47:83

Liens, 6:45, 7:2, 14A:2

Limitations period, 14A:2, 14A:28,
14A:29, 14A:35, 14A:46, 14A:48

Local law, 24:2, 24:9

Losses, 15:6, 16:3, 18:2, 40:52

INCOME TAX—Cont'd

Modification of trust, 14A:2

Mutual fund, 24:27

Net investment income, 17:2

Nonresident alien, 24:2, 24:25

Nonresident trusts, 24:25

Ordinary income, 17:2, 24:2, 24:9,
24:11, 24:15

Partnership, 14A:2, 14A:36, 16:3, 17:1
to 18:2, 23:25, 24:7, 24:11, 24:14,
24:15, 24:25 to 24:27, 28:97,
29:24, 29:25, 30:23, 36:24, 37:26,
39:24, 39:29

Payment, 4:2, 6:30, 9:3, 9:19, 9:21,
10:22, 10:48, 14:34, 14:50,
14:124, 14A:2, 14A:8, 14A:11,
14A:28, 14A:41, 14A:42, 14A:46,
17:1, 24:7, 24:24, 24:25, 28:41,
28:97, 30:24, 32:18, 37:26, 38:21,
39:29, 39:90, 40:52, 45:23, 47:24

Penalty, 17:2, 24:13, 24:14, 24:25 to
24:27, 28:97

Pensions, 10:23, 35:23, 37:35

Periodic payments, 9:19, 9:21, 10:22,
10:41

Principal, 14:8, 14:50, 14:70, 14:124,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:29, 14A:35, 14A:36,
14A:39, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 24:11, 24:22,
24:25, 24A:01, 29:23, 29:36,
34:88, 35:23, 37:23, 39:90

Prior law, 24:15

Property settlement, 14A:2, 14A:24

Rates, 14A:29, 17:1 to 24:2, 24:9,
24:11, 24:13, 24:15, 29:24, 29:25,
29:36, 35:24 to 37:26, 39:23,
39:90, 42:25, 44:19, 47:24

Regulations, 11:3, 14:34, 14A:41, 16:3,
18:1, 24:7, 24:14, 24:15, 24:21,
24:25 to 24:27, 28:97, 32:18,
34:88, 43:36, 45:7

Renunciation, 24:7

Reserve, 14A:11, 39:35, 46:24

Retained income, 14A:39

Retirement, 6:16, 6:26, 6:30, 6:43, 6:45,
8:40, 9:6, 9:19, 9:21, 10:5, 10:22,
10:23, 10:29, 10:41, 10:43, 10:48,
11:3, 11:17, 14A:2, 14A:28,
14A:36, 37:35

INDEX

INCOME TAX—Cont'd

Return, 14A:2, 14A:24, 14A:39,
14A:41, 17:1, 23:32, 24:7, 24:11,
24:13, 24:14, 24:24 to 24:27,
29:25, 30:23, 39:24, 40:52
Revocable trusts, 14A:46, 24:2
Rulings, 14A:2, 14A:8, 14A:29, 39:23
S corporation, 18:2
Sale, 6:26, 6:43, 9:3, 9:21, 9:32, 14:34,
24:7, 24:11, 24:15, 24:25, 35:28,
39:90
Separate maintenance, 6:45, 9:19, 9:21
Settlements, 14:1
Settlor, 14:50, 14:70, 14:124, 14A:2,
14A:8, 14A:11, 14A:24, 14A:28,
14A:29, 14A:35, 14A:36, 14A:39,
14A:41, 14A:42, 14A:46, 14A:50,
23:25, 24:7, 24:25, 39:24, 42:36,
45:7, 46:21, 47:25
Shareholders, 15:6, 17:1, 17:2, 24:11,
24:27, 30:78, 35:23, 35:28, 39:29,
40:52, 45:23
Spendthrift trusts, 14:50, 14:70, 14:124,
14A:24, 14A:29, 14A:48
State Tax, 6:26, 14A:11, 14A:29,
24A:12
Statute of Limitations, 14A:2, 14A:8,
14A:24, 14A:28, 14A:35, 14A:39,
14A:46, 24:25
Stepped-up basis, 24:7
Stock, 6:30, 9:19, 9:21, 10:22, 10:29,
10:43, 10:48, 11:3, 13:21, 14A:28,
15:6, 17:2, 24:11, 24:13, 24:21,
24:25 to 24:27, 30:78
Surviving Spouse, 6:26, 13:21
Tables, 24:9
Tax Exemptions, 39:36, 45:7
Tax Years, 35:24
Taxable Income, 17:1, 17:2, 29:24,
29:25, 30:21, 30:23, 35:24, 40:52
Taxable year, 24:9, 24:11, 24:21
Treasury regulations, 16:3, 24:25
Treaties, 24:20 to 24:22, 24:24, 24A:01,
24A:05, 24A:10 to 24A:12, 35:23,
39:29, 40:50 to 40:52, 42:23,
42:82
Trust, 4:2, 5A:10, 7:2, 8:2, 14:1, 14:8,
14:34, 14:50, 14:70, 14:124,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:29, 14A:35, 14A:36,
14A:39, 14A:41, 14A:42, 14A:46,

INCOME TAX—Cont'd

14A:48, 14A:50, 18:2, 19:7, 23:25,
23:32, 24:2, 24:7, 24:9, 24:13 to
24:16, 24:18, 24:20 to 24:22,
24:24 to 24:27, 28:41, 29:36,
31:19, 34:88, 37:25, 37:26, 37:35,
37:39, 38:19, 38:21, 39:23, 39:24,
39:36, 40:52, 42:36, 43:36, 44:62,
45:7, 45:23, 46:21, 46:47, 47:24,
47:25, 47:83
Trust indenture, 14A:36
Trustees, 14:124, 14A:2, 14A:8,
14A:11, 14A:24, 14A:28, 14A:29,
14A:39, 14A:46, 14A:48, 14A:50,
23:25, 24:9, 24:25, 37:25, 37:39,
38:19, 39:24, 45:7, 45:23
Undistributed income, 38:19
Undistributed net income, 24:9
Withholding, 14:124, 24:2, 24:13,
24:14, 24:20, 24:24 to 24:26,
24A:01, 30:24, 30:78, 31:19,
33:12, 39:29, 40:50, 40:52, 43:36,
44:19, 47:24

INDEBTEDNESS

Default, 18:2
Estate tax, 14A:46
Payment, 9:24, 10:56, 14A:46, 41:75

INDEMNITY

Breach of trust, 43:64, 45:13
Contract, 8:48, 21:13
Expenses, 14A:24, 31:13, 41:71, 45:13
Liability, 14A:24, 31:13, 36:18, 43:64,
45:13
Tort, 14A:24
Trustee, 14A:24, 31:13, 41:71, 43:64,
45:13

INDENTURE

Trust, 14A:36, 21:26, 25:19, 33:36

INDIANA

Accounting, 20:3
Marital property, 5:5, 13:62 to 13:64
Statutes, 5:5, 16:5, 18:5, 20:3
Trust, 14:74, 14A:14, 20:3
Trustee, 14:74, 14:75

INDIVIDUAL RETIREMENT

ACCOUNTS

Establishment, 10:5
Income tax, 10:5, 10:23, 10:41, 10:43

INDIVIDUAL RETIREMENT**ACCOUNTS—Cont'd**

Spendthrift trusts, 8:34, 10:1, 10:7,
10:37

INHERITANCE TAX

Charitable trusts, 33:36

Disclaimer, 14:77

Estate planning, 33:36

Estate tax, 32:18

Filing, 14A:24, 32:18

Generally, 36:12

Irrevocable trusts, 14A:24

Jurisdiction, 14A:24, 14A:41

Payment, 14A:41, 32:18

Power of appointment, 14A:24, 14A:41,
44:57

Spendthrift trusts, 14A:24

INJUNCTIONS

Third parties, 41:54

Trustees, 25:20, 37:39, 41:54

INSOLVENCY

Banks, 9:10, 29:82, 31:1, 37:39

Burden of proof, 34:67, 40:31, 41:67

Death, 6:10, 7:33, 8:48, 9:17, 9:21,
9:22, 9:28, 9:44, 10:50, 11:27,
28:94

Fraudulent conveyances, 3:23, 36:10,
39:75

Income, 2:7, 9:5, 9:8, 9:10, 9:17, 9:21,
9:22, 9:28, 9:30, 9:33, 9:35, 9:41,
9:43 to 9:45, 9:48, 9:53, 10:26,
10:50, 11:25, 14:18, 37:39, 42:63,
45:23

Insurance, 8:48, 9:5, 9:8, 9:10, 9:17,
9:21, 9:22, 9:28, 9:30, 9:33, 9:41,
9:44, 9:45, 9:48, 9:53, 31:1

Principal, 6:10, 9:43, 9:53, 34:67,
34:72, 47:67

Process, 8:48, 9:5, 9:8, 9:10, 9:17, 9:21,
9:22, 9:28, 9:30, 9:33, 9:35, 9:41,
9:43 to 9:45, 9:48, 9:53, 10:26,
10:50, 11:25, 11:27, 14:89, 34:74,
34:77, 35:79, 37:39, 39:84, 45:23,
48:43

Receivership, 37:70

Spendthrift trust, 5A:6, 43:76

Trustee, 2:7, 3:22, 3:23, 9:8, 9:48,
10:50, 14:18, 26:11, 29:82, 31:16,
33:50, 34:67, 34:72, 35:79, 36:9,

INSOLVENCY—Cont'd

36:10, 37:39, 40:31, 40:36, 42:63,
42:94, 43:79, 43:83, 45:23, 47:72,
48:43

Trustees, 6:33, 7:33, 10:36, 29:82,
30:71, 34:67, 34:72, 36:9, 36:10,
37:39, 37:70, 39:75, 40:36, 42:94,
45:23, 48:43

INSPECTION

Co-trustees, 34:89

INSTALLMENT PAYMENTS

Spendthrift trusts, 8:34

INSTRUCTIONS

Form 3520, 24:9, 24:24, 24:25

Remedies, 25:10

INSURANCE

Accumulations, 38:7

Administration, 3:15, 6:13, 7:49, 8:9,
9:41, 14A:11, 14A:24, 14A:50,
31:7, 34:83, 34:88, 36:1, 37:26,
37:42, 40:62, 41:53, 41:64, 44:5,
44:27, 47:04, 47:81

Administrators, 8:12, 8:21, 37:46

Agent, 6:1, 6:7, 14A:50, 24:27, 41:54,
43:85, 48:4, 48:14, 48:28, 48:32,
48:39, 48:53, 48:56, 48:57

Allocation, 21:8

Assignment, 8:11, 8:12, 8:17, 8:21,
8:23, 8:29, 8:34, 8:37, 8:38, 8:42,
8:43, 8:45, 9:7, 9:17, 9:21, 9:24,
9:29, 9:34, 9:48, 9:49, 9:52, 11:4,
11:34

Business trusts, 40:62

Cash surrender value, 8:2, 8:5, 8:8,
8:11, 8:14, 8:17, 8:20, 8:26, 8:31,
8:33, 8:34, 8:39, 8:47, 8:48, 8:52,
8:53

Charitable gift, 8:49

Claims, 1:2, 1:5, 2:1, 5:5, 6:1, 6:2, 6:8,
6:9, 6:13, 6:14, 6:20, 6:22, 6:26,
6:28, 6:46, 6:47, 6:51, 7:25, 7:49,
8:1 to 8:4, 8:6, 8:9, 8:11 to 8:13,
8:16 to 8:20, 8:22 to 8:25, 8:28 to
8:31, 8:34, 8:35, 8:37, 8:38, 8:41,
8:42, 8:44, 8:49, 8:51, 8:53, 9:1 to
9:6, 9:8, 9:10, 9:11, 9:13, 9:14,
9:16, 9:17, 9:19 to 9:24, 9:26, 9:28
to 9:30, 9:32 to 9:34, 9:36, 9:37,
9:39 to 9:42, 9:44, 9:45, 9:47 to

INDEX

INSURANCE—Cont'd

9:49, 9:51 to 9:53, 10:20, 10:37, 11:4, 11:31, 11:34, 13:2, 13:161, 14:36, 14A:11, 14A:24, 15:8, 23:3, 23:4, 39:90
 Class, 21:6, 31:7, 31:24, 41:64, 47:04, 48:56
 Collections, 9:4
 Constructive trust, 11:31
 Contracts, 6:1, 6:34, 6:49, 6:51, 8:3, 8:4, 8:6, 8:10, 8:11, 8:14 to 8:16, 8:20, 8:21, 8:23, 8:25, 8:27, 8:29, 8:30, 8:33, 8:34, 8:37, 8:41 to 8:43, 8:46, 8:47, 8:49, 8:51, 8:52, 9:3, 9:13, 9:14, 9:17, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:34, 9:47, 9:49, 9:52, 10:34, 10:37, 10:54, 13:2, 13:77, 13:87, 37:35, 44:82
 Creditors, 1:2, 1:5, 2:1, 5:2, 5:4, 5:5, 6:1, 6:2, 6:8, 6:9, 6:13, 6:14, 6:20, 6:26, 6:28, 6:34, 6:46, 6:47, 6:49, 6:51, 7:26, 7:49, 8:1 to 8:7, 8:9, 8:11 to 8:14, 8:16 to 8:26, 8:28 to 8:35, 8:37 to 8:39, 8:41 to 8:45, 8:47 to 8:53, 9:1 to 9:6, 9:8 to 9:11, 9:13, 9:14, 9:16, 9:17, 9:19 to 9:24, 9:26, 9:28 to 9:30, 9:32 to 9:34, 9:36, 9:37, 9:39 to 9:42, 9:44, 9:45, 9:47 to 9:49, 9:51 to 9:53, 10:20, 10:34, 10:37, 11:4, 11:31, 11:34, 13:2, 13:77, 13:161, 14A:11, 14A:22, 14A:24, 14A:50, 15:8, 21:8, 23:3, 23:4, 23:33, 25:9, 39:90, 41:64
 Employee benefit plans, 9:22
 Escrow, 6:1, 6:20
 Estate planning, 5:2, 5:5, 14:36
 Estate tax, 8:2, 14:33, 14A:11
 Exception, 6:14, 8:23, 9:5, 9:11, 9:24, 9:42, 14A:11, 14A:22, 14A:24, 14A:50, 34:24, 41:54, 48:53, 48:54
 Executors, 8:12, 8:21, 37:42
 Fraud on creditors, 14A:11
 Gift tax, 14:33
 Goods, 3:20, 6:8, 6:20, 6:22, 6:26, 6:28, 6:31, 6:36, 6:47, 6:49 to 6:51, 9:13, 9:28, 26:26, 26:31, 36:7
 Income, 5:5, 6:1, 6:2, 6:5, 6:14, 6:20, 6:26, 6:46, 6:51, 7:49, 8:2, 8:4, 8:14, 8:17, 8:34, 8:40, 9:1 to 9:11, 9:13, 9:14, 9:16, 9:17, 9:19 to 9:24, 9:26, 9:28 to 9:30, 9:32 to

INSURANCE—Cont'd

9:34, 9:36, 9:37, 9:39 to 9:42, 9:44, 9:45, 9:47 to 9:49, 9:51 to 9:53, 10:12, 10:37, 10:54, 11:24, 13:77, 13:87, 14:33, 14:36, 14A:11, 14A:22, 14A:24, 14A:50, 21:6, 24:27, 26:31, 29:23, 29:26, 29:36, 30:24, 31:6, 34:83, 34:88, 35:23, 36:1, 37:26, 37:35, 38:18, 39:90, 41:04, 41:64, 45:7, 47:24, 47:83, 48:4, 48:14
 Investments, 8:1, 14A:24, 21:6, 21:8, 37:35, 41:54
 Land contracts, 13:87
 Liability insurance, 1:2, 5:5, 14A:24, 14A:50, 21:8
 Life Insurance, 1:5, 2:1, 3:20, 5:2, 5:4, 5:5, 6:1, 6:2, 6:51, 8:1 to 8:53, 9:3, 9:6, 9:13, 9:14, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:39, 9:44, 9:47, 9:49, 9:52, 10:20, 11:31, 13:2, 13:77, 14:33, 14:44, 23:4, 29:26
 Life insurance, 1:5, 2:1, 3:20, 5:2, 5:4, 5:5, 6:1, 6:2, 6:51, 8:1 to 8:53, 9:3, 9:6, 9:13, 9:14, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:39, 9:44, 9:47, 9:49, 9:52, 10:20, 11:31, 13:2, 13:77, 14:33, 14:44, 23:4, 29:26
 Options, 5:5, 8:3, 8:6, 8:14, 8:19, 8:21, 8:28, 8:30, 8:32, 8:34, 8:39, 8:43, 8:47, 8:49, 8:52, 14A:50, 24:27, 47:24
 Premiums, 1:2, 5:5, 8:1 to 8:3, 8:6, 8:9, 8:13, 8:14, 8:16, 8:19, 8:21 to 8:26, 8:28, 8:30 to 8:32, 8:34, 8:35, 8:37, 8:39, 8:41, 8:42, 8:45, 8:47 to 8:50, 8:52, 8:53, 9:6, 9:7, 9:16, 9:34, 9:41, 14:33, 19:8, 29:12, 30:24
 Principal, 6:7, 6:8, 6:46, 7:4, 7:14, 7:44, 7:49, 8:8, 8:23, 8:26, 9:7, 9:24, 9:53, 10:54, 14:33, 14:36, 14A:11, 14A:22, 14A:24, 14A:50, 21:6, 21:8, 29:3, 29:23, 29:36, 31:24, 34:88, 35:23, 39:90, 41:54, 41:64, 41:71, 44:27, 47:04
 Receipts, 26:31
 Restrictions, 8:49, 9:17, 9:28, 14A:11, 26:26, 37:26, 39:61, 41:54, 41:64, 45:7, 48:58
 Settlements, 6:7, 9:49, 11:24, 25:9
 Spendthrift trusts, 1:5, 8:34, 9:49, 10:37, 14A:24, 23:4

INSURANCE—Cont'd

Statutes, 1:2, 5:4, 5:5, 7:15, 8:26, 8:27, 8:35, 8:38, 8:44, 9:2, 9:5, 9:24, 9:51, 14A:11, 14A:22, 14A:24, 14A:50, 29:23, 31:7, 31:23, 34:24, 34:88, 38:7, 45:7, 47:24, 47:41

Stock, 3:20, 6:8, 6:49, 6:51, 8:27, 8:34, 8:36, 8:50, 9:4, 9:14, 9:19, 9:21, 9:24, 9:47, 10:12, 10:37, 10:54, 15:8, 21:6, 24:27, 31:1, 44:67, 47:04

Subrogation, 6:22, 8:22, 9:22

Support, 3:20, 6:7, 6:14, 6:22, 6:28, 6:34, 6:36, 6:46, 6:47, 6:49 to 6:51, 7:4, 7:25, 7:49, 8:5, 8:7, 8:12, 8:14, 8:15, 8:21 to 8:23, 8:25 to 8:27, 8:32, 8:36, 8:39, 8:42, 8:45, 8:47, 8:50, 8:53, 9:2 to 9:11, 9:13, 9:14, 9:16, 9:17, 9:19 to 9:24, 9:26, 9:28 to 9:30, 9:32 to 9:34, 9:36, 9:37, 9:39 to 9:42, 9:44, 9:45, 9:47 to 9:49, 9:51 to 9:53, 10:20, 10:54, 13:161, 14:33, 14:36, 14A:11, 14A:22, 14A:24, 14A:50, 21:8, 31:1, 37:26, 45:7

Tax planning, 1:5, 14:33

Tort liability, 1:2

Wills, 31:7

INSURANCE TRUSTS

Business, 5:2, 5:5

Claims, 5:5, 8:34

Creation, 8:34

Estate tax, 14:33

Gift, 14:33

Gift tax, 14:33

Group insurance, 8:34

Options, 5:5, 8:34

Personal, 5:2, 5:5, 8:34

Policy, 8:34, 14:33

Premiums, 5:5, 8:34, 14:33

Proceeds, 8:34, 14:33

Rights, 8:34, 14:33

Settlor, 14:33

Spouse, 5:5, 8:34, 14:33

Statutes, 5:5

Trustee, 8:34, 14:33

INTANGIBLE PROPERTY

Security interest, 2:9

INTENT

Active trust, 14:102

Charitable trusts, 32:28

Construction, 14A:8, 14A:11, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 26:17, 26:21, 33:52

Creation of trusts, 31:7

Creditors, 2:1, 2:4 to 2:6, 2:8, 2:10, 3:8, 3:17, 3:23, 3:25, 4:8, 4:10, 4:11, 4:20, 5A:6, 6:45, 7:26, 8:3, 8:6, 8:9, 8:12 to 8:14, 8:16, 8:19, 8:21, 8:24, 8:26, 8:28, 8:30, 8:32, 8:34, 8:35, 8:39, 8:41 to 8:43, 8:47 to 8:50, 8:52, 8:53, 9:34, 11:6, 11:28, 12:4, 12:18, 12:22, 12:24, 12:29, 12:32, 12:41, 12:44, 12:52, 13:6, 13:9, 13:13, 13:54, 13:84, 13:93, 13:138, 13:156, 13:167, 14:15, 14:17, 14:27, 14:43, 14:72, 14:83, 14:92, 14:102, 14:117, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 19:3, 22:16, 25:1, 25:3, 25:6, 26:8, 26:10, 26:12, 26:14, 26:16, 26:21, 26:27, 28:53, 29:69, 29:82, 30:72, 31:16, 32:28, 33:49, 33:52, 34:67, 34:89, 35:61, 35:69, 37:70, 39:78, 44:53, 44:55, 44:57, 45:23, 46:50

Investments, 14A:24, 14A:28, 14A:41, 19:3, 41:01

Power of appointment, 4:2, 14:27, 14:92, 14:102, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:41, 14A:44, 14A:46, 14A:48, 44:57

Presumptions, 14A:46

Settlor, 2:4, 2:6, 3:17, 13:54, 14:15, 14:17, 14:27, 14:72, 14:92, 14:102, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 22:16, 25:1, 26:8, 26:10, 26:12, 26:14 to 26:17, 26:20, 26:21, 30:72, 31:7, 31:16, 32:28, 33:49, 34:67, 34:71, 34:89, 35:61, 37:70, 44:53, 44:55, 44:57, 46:50, 47:67, 47:71, 48:45, 48:48

Spendthrift trusts, 3:17, 8:34, 14:17, 14:27, 14:92, 14:102, 14A:24,

INDEX

INTENT—Cont'd

14A:29, 14A:48, 25:1
Trust, 2:1, 2:4, 2:6, 2:10, 3:17, 3:23,
4:2, 4:8, 4:10, 4:11, 5A:6, 8:21,
8:34, 9:34, 13:54, 14:15, 14:17,
14:27, 14:72, 14:92, 14:102,
14A:2, 14A:8, 14A:11, 14A:22,
14A:24, 14A:28, 14A:29, 14A:35,
14A:39, 14A:41, 14A:42, 14A:44,
14A:46, 14A:48, 19:3, 22:16, 24:8,
25:6, 26:8, 26:10, 26:12, 26:14 to
26:17, 26:20, 26:21, 26:25, 29:69,
29:82, 31:7, 31:16, 32:28, 33:49,
34:67, 34:89, 35:61, 35:69, 37:70,
39:78, 41:01, 43:71, 44:53, 44:55,
44:57, 44:110, 45:23, 46:50, 47:67,
48:45, 48:48

INTER VIVOS

Wills, 14:2

INTEREST

Accumulations, 24:25, 29:60, 36:9,
36:10, 37:60, 44:53, 47:50, 48:45
Advances, 35:79, 41:61, 44:113
Bonds, 6:35, 6:44, 6:49, 7:35, 10:38,
21:6, 24:22, 40:52, 44:113
Breach of trust, 28:54, 35:79, 36:10,
39:70, 40:38, 43:64, 44:52, 46:57,
48:44
Consent, 4:19, 4:20, 6:10, 7:30, 12:2,
12:3, 12:9, 13:45, 13:98, 13:117,
14:23, 14:27, 14:50, 14:61,
14:104, 14:117, 14:130, 14:144,
14A:7, 14A:28, 14A:29, 14A:44,
14A:50, 16:5, 24A:23, 30:35,
31:14, 31:16, 33:24, 33:36, 36:10,
37:39, 37:61, 39:40, 39:70, 41:54,
41:64, 43:61, 45:10
Damages, 5:5, 6:11, 6:25, 6:31, 6:38,
6:53, 8:2, 8:3, 9:38, 10:17, 13:74,
14:77, 14:82, 14A:28, 35:79,
39:40, 41:40, 41:54, 45:23, 45:24
Estate tax, 4:2, 8:2, 14:5, 14:7, 14:8,
14:10, 14:11, 14A:2, 14A:8,
14A:46, 24:21, 24:22, 24:25, 32:18
Federal tax, 6:17, 6:26, 7:49, 8:34, 9:7,
9:17, 9:27, 10:42, 13:161, 14:38,
14:41, 14:42, 14:55, 14:59, 14:72,
14:110, 14:111, 14:128, 14A:2
Generation skipping transfer tax, 14:5
Gift tax, 4:2, 14:5, 14:6, 14:8, 14:29,
14:32, 14:35, 14:52, 14:132,

INTEREST—Cont'd

14A:2, 14A:29, 14A:46, 18A:1,
24:7, 24:25, 24A:10, 28:97, 32:18,
36:12, 44:73
Income, 3:10, 4:2, 4:10, 5:5, 5A:5,
6:11, 6:14, 6:16, 6:26, 6:45, 6:46,
6:48, 6:51, 7:2, 7:49, 8:2, 8:14,
8:17, 8:34, 9:7, 9:15, 9:17, 9:27,
9:34, 9:37, 9:38, 9:41, 9:42, 9:51,
10:7, 10:12, 10:14, 10:19, 10:22,
10:31, 10:38, 10:42, 10:45, 10:48,
10:50, 11:2, 13:4, 13:14, 13:26,
13:27, 13:45, 13:63, 13:74, 13:77,
14:7, 14:8, 14:13, 14:15, 14:17 to
14:20, 14:24, 14:25, 14:27, 14:29,
14:34 to 14:36, 14:41, 14:45,
14:50, 14:56, 14:58, 14:62, 14:64,
14:66, 14:70, 14:72, 14:80, 14:82,
14:90, 14:92, 14:94, 14:96, 14:98,
14:102, 14:106, 14:110, 14:112,
14:116, 14:118, 14:122, 14:124,
14:128, 14:130, 14:132, 14:144,
14A:2, 14A:7, 14A:8, 14A:25,
14A:28, 14A:29, 14A:35, 14A:46,
14A:48, 14A:50, 16:3, 16:4, 17:2,
18:2, 18:4, 21:6, 23:26, 24:2, 24:7
to 24:9, 24:11, 24:13 to 24:15,
24:19, 24:21, 24:22, 24:24 to
24:27, 24A:01, 24A:04, 24A:08,
24A:10, 24A:14, 28:24, 28:97,
29:26, 29:29, 29:60, 30:24, 31:9,
32:18, 32:25, 33:36, 35:23, 35:29,
36:12, 36:13, 37:25, 37:26, 37:35,
37:39, 37:60, 37:61, 37:76, 38:9,
38:19, 39:23, 39:24, 39:29, 39:90,
40:18, 40:38, 40:52, 40:58, 41:64,
41:65, 43:61, 43:64, 44:43, 44:57,
44:72, 44:109, 45:19, 45:20,
45:23, 47:25, 47:50, 48:4, 48:35,
48:36
Income tax, 4:2, 6:16, 6:26, 6:45, 7:2,
8:2, 10:22, 10:48, 14:8, 14:34,
14:50, 14:70, 14:124, 14A:2,
14A:8, 14A:28, 14A:29, 14A:35,
14A:46, 14A:48, 14A:50, 16:3,
17:2, 18:2, 24:2, 24:7, 24:9, 24:11,
24:13 to 24:15, 24:21, 24:22,
24:24 to 24:27, 24A:01, 24A:10,
28:97, 29:26, 30:24, 32:18, 35:23,
36:12, 37:25, 37:26, 37:35, 37:39,
38:19, 39:23, 39:24, 39:29, 39:90,
40:52, 45:23, 47:25

INTEREST—Cont'd

- Liability for, 3:23, 8:3, 8:6, 8:14, 8:17, 8:19, 8:26, 8:30, 8:32, 8:47, 9:27, 11:33, 14A:35, 26:9, 28:44, 36:13, 36:18, 39:70, 41:54, 45:23
- Mortgages, 7:21, 7:28, 7:49, 12:25
- Principal, 3:10, 4:17, 5A:5, 6:10, 6:27, 6:29, 6:46, 6:48, 7:4, 7:7, 7:17, 7:21, 7:34, 7:37, 7:44, 7:49, 7:50, 8:8, 8:23, 8:26, 9:7, 10:30, 10:56, 13:14, 14:7, 14:8, 14:20, 14:27, 14:29, 14:36, 14:41, 14:50, 14:56, 14:64, 14:70, 14:72, 14:80, 14:82, 14:90 to 14:92, 14:96, 14:98, 14:107, 14:110, 14:112, 14:116, 14:118, 14:124, 14:132, 14:144, 14:145, 14A:2, 14A:7, 14A:8, 14A:25, 14A:28, 14A:29, 14A:35, 14A:46, 14A:48, 14A:50, 21:6, 21:8, 23:26, 24:11, 24:19, 24:22, 24:25, 24A:01, 24A:04, 24A:09, 26:10, 30:37, 31:9, 32:25, 33:49, 34:67, 35:23, 37:10, 38:9, 39:90, 41:34, 41:40, 41:54, 41:64, 41:71, 43:71, 44:53, 44:57, 44:110, 48:45
- Rates, 3:10, 7:4, 14A:29, 17:2, 21:6, 22:1, 24:2, 24:9, 24:11, 24:13, 24:15, 24:19, 29:29, 30:25, 30:33, 35:29, 37:26, 37:33, 39:23, 39:37, 39:90, 41:34
- Recovery, 3:22, 3:23, 4:19, 6:22, 10:24, 14A:7, 14A:35, 21:8, 24A:01, 25:6, 30:25, 34:67, 43:74
- Reduction, 3:23, 8:3, 10:12, 24:13, 28:47, 39:24

INTEREST IN PROPERTY

- Trustee, 3:22, 14:20, 14:32, 14:44, 14:61, 14:67, 14:75, 14:109, 14:139, 26:11, 26:13, 33:40, 33:52, 34:67, 36:10, 44:52

INTERNAL REVENUE SERVICE

- Form 1041, 24:25
- Private letter rulings, 14A:2
- Taxpayer, 5A:7, 24:25, 24:28, 24A:01

INTERPRETATION

- Internal revenue service, 14:32, 14:116

INTESTACY

- Absence, 14:111
- Children, 40:33

INTESTACY—Cont'd

- Contracts, 14:111
- Disclaimer, 14:111, 14:121, 14:123
- Escheat, 40:33
- Gifts, 14:111, 14:121, 14:123
- Heirs, 14:123, 40:33
- Lapse, 14:123
- Life imprisonment, 40:33
- Name, 40:33
- Payment, 14:111
- Per stirpes, 40:33
- Property, 14:111, 14:121, 14:123, 40:33
- Relatives, 40:33
- Renunciation, 14:111
- Representation, 14:123
- Time, 14:123
- Trusts, 14:111, 14:121, 14:123
- Waiver, 14:121, 14:123

INTIMIDATION

- Duress, 26:20

INVALIDITY

- Validity, 28:47

INVENTORY

- Trustee, 3:22, 40:62, 45:12

INVESTMENT ADVISORS

- Appointment, 14A:50
- Employment, 21:7
- Fiduciary, 14A:50, 21:8, 21:10, 21:13, 21:26
- Mutual funds, 21:6
- Settlor, 14A:50, 21:15, 21:17, 21:21, 21:22, 21:24 to 21:26, 21:29 to 21:32, 23:35, 35:44
- Trustee, 5A:12, 14A:50, 21:1, 21:15, 21:20 to 21:26, 21:30 to 21:32, 23:8, 23:35, 35:44

INVESTMENTS

- Accounting, 21:6, 35:44, 40:52
- Accumulations, 24:25
- Advice, 14A:28, 19:3, 21:2, 21:8, 21:10, 35:44
- Advisors, 14A:24, 21:2, 21:6 to 21:8, 21:10, 21:20, 23:25, 23:35, 31:14, 35:44, 41:54
- Affiliate, 21:8
- Agents, 24:24, 24:25, 41:54
- Approval, 31:12, 32:19, 33:42

INDEX

INVESTMENTS—Cont'd

Authorization, 14A:28, 24:25
 Banks, 21:2, 22:2, 32:19, 33:42, 37:35, 41:01, 41:54, 44:113
 Bonds, 19:3, 21:6, 21:10, 24:22, 40:52, 44:113
 Breach of trust, 43:64
 Change in status, 24:15
 Co-trustee, 14A:41, 23:25, 31:12
 Commingling, 43:64
 Common law, 41:54, 42:63
 Consent, 14A:24, 14A:28, 23:25, 31:14, 41:54
 Construction, 14A:28, 14A:41, 21:6, 22:13
 Contract, 8:1, 14A:28, 21:10, 24:25
 Corporate trustee, 23:25, 43:64
 Court, 14A:24, 14A:28, 14A:41, 22:13, 23:25, 25:10, 41:01, 41:54, 42:63, 43:64
 Credits, 22:2
 Damages, 14A:24, 14A:28, 41:54
 Diligence, 21:2, 24:25, 43:64
 Discretion, 14A:28, 14A:41, 21:10, 41:54
 Diversification, 1:3, 1:6, 19:3, 21:6, 28:101, 29:40
 Election, 24:15
 Enforcement, 14A:24, 22:13, 24:25, 24A:02, 41:01, 41:54, 45:19
 England, 41:54
 Estate planning, 1:6
 Examination, 14A:28, 21:7, 24:25
 Expenses, 14A:24, 14A:28, 14A:41, 31:12, 47:05
 Fiduciaries, 14A:24, 14A:41, 25:10
 Fiduciary, 14A:41, 21:8, 21:10, 23:17, 24:25, 25:10, 31:14, 43:64
 Income, 14A:24, 14A:28, 14A:41, 21:6, 23:25, 24:15, 24:22, 24:24, 24:25, 37:35, 40:50, 40:52, 42:63, 42:90, 43:64, 45:19
 Inflation, 21:6, 22:2
 Insurance, 8:1, 14A:24, 21:6, 21:8, 37:35, 41:54
 Interest, 1:3, 8:1, 14A:28, 21:2, 21:6, 21:8, 24:15, 24:22, 24:24, 24:25, 28:68, 28:101, 31:14, 37:35, 40:52, 41:54, 43:64, 44:113, 45:19

INVESTMENTS—Cont'd

Liability, 1:6, 14A:24, 14A:28, 19:3, 21:8, 23:25, 24:15, 28:101, 33:42, 37:35, 40:52, 41:54, 43:64
 Life insurance, 8:1
 Limited partnership, 23:17, 23:25
 Lists, 21:2
 Loans, 40:52, 44:113
 Partnerships, 21:10, 24:25
 Personal property, 14A:28, 14A:41
 Powers, 14A:24, 14A:28, 14A:41, 23:25, 29:40, 31:14, 39:65, 41:54, 42:63, 42:90, 43:64
 Principal, 14A:24, 14A:28, 14A:41, 21:6, 21:8, 24:22, 24:25, 41:54
 Purchase, 21:6, 21:8
 Ratification, 22:13
 Real estate, 21:2, 21:10, 23:14, 24:22, 33:42, 40:52
 Regulations, 1:6, 14A:41, 23:17, 24:15, 24:25, 28:68, 28:101, 33:42, 41:54, 42:90, 44:113
 Remedies, 25:10
 Retention, 14A:28, 14A:41, 23:14, 24:25, 31:12
 Review, 21:8, 24:25
 Sales, 24:22, 24:25
 Securities, 1:6, 21:2, 21:6, 21:8, 23:17, 24:22, 24:24, 24:25, 28:101, 32:19, 35:44, 40:52, 41:54, 44:113
 Settlor, 1:6, 14A:24, 14A:28, 14A:41, 22:13, 23:14, 23:17, 23:25, 23:35, 24:25, 25:10, 31:12, 31:14, 33:42, 35:44, 39:65, 42:63, 43:64
 Skill, 21:2
 Standard of care, 43:64
 Statutes, 14A:24, 14A:41
 Stocks, 1:3, 19:3, 21:6, 21:10, 24:22
 Subsidiary, 1:6, 21:8, 32:19, 40:52, 44:113
 Supervision, 14A:24
 Tax consequences, 24:25
 Trust, 1:6, 14A:24, 14A:28, 14A:41, 19:3, 21:2, 21:20, 22:13, 23:12, 23:14, 23:17, 23:25, 23:35, 24:10, 24:15, 24:17, 24:22, 24:24, 24:25, 24A:02, 28:101, 29:40, 31:12, 31:14, 32:19, 33:42, 35:44, 37:35, 39:65, 40:52, 41:01, 41:54, 42:63, 43:64, 44:113, 45:19

INVESTMENTS—Cont'd

Trust companies, 21:2, 31:12, 32:19,
33:42, 41:01, 41:54
Trust deeds, 22:13, 33:42
Trust instrument, 14A:28, 14A:41,
22:13, 23:35, 43:64
Trustees, 14A:24, 14A:28, 23:14, 23:25,
24:25, 29:40, 31:12, 31:14, 33:42,
35:44, 39:65, 41:54, 43:64, 45:19
Unauthorized, 41:54
Veto, 14A:24, 14A:28, 14A:41

IOWA

Gift, 14:77
Investment, 9:17
Marital property, 13:65 to 13:67
Statutes, 16:5, 18:5
Trust, 8:2, 9:17, 14:76, 14A:15
Trustee, 14:76

IRREVOCABLE TRUSTS

Distributions, 14:98, 14A:24
Estate planning, 4:2
Functions, 4:2
Income tax, 4:2, 14A:24
Powers, 14A:24

JEWELRY

Intestate succession, 6:13, 6:28

JOINDER OF PARTIES

Breach of trust, 40:38

JOINT AND SEVERAL LIABILITY

Third parties, 45:24

JOINT TENANCY

Creditors, 4:11, 5:5, 12:1 to 12:4, 12:6
to 12:20, 12:22 to 12:48, 12:50 to
12:54, 13:45, 13:84, 13:93,
13:138, 13:159, 23:4
Estate tax, 4:11
Guardians, 12:35
Husband, 12:4, 12:6, 12:25, 12:27 to
12:29, 12:36, 12:41, 12:47, 13:42,
13:45, 13:93, 13:117, 13:138,
13:153
Life insurance, 5:5, 23:4
Probate, 12:3
Spouses, 5:5, 12:8, 12:40, 12:54, 13:45,
13:68, 13:84, 13:114, 13:138,
13:153, 13:159
Tax, 4:11, 12:3, 12:43

JOINT TENANCY—Cont'd

Third parties, 4:11, 5:5
Trust, 4:11, 12:5, 12:6, 12:25, 12:50,
23:4
Trustees, 12:5, 12:7, 12:8, 12:19, 12:28,
12:31, 12:33 to 12:35, 12:40,
12:42, 12:50, 12:54
Wife, 12:4, 12:6, 12:25, 12:27 to 12:29,
12:36, 12:41, 12:47, 13:42, 13:45,
13:93, 13:117, 13:138, 13:153

JUDGES

Trustees, 26:6

JUDGMENT CREDITORS

Remedies, 17:10
Spendthrift trusts, 14:138

JUDGMENTS

Accounting, 40:16
Agent, 48:60
Charitable trusts, 32:28
Collection, 6:35, 7:39, 9:3, 9:22, 22:15,
22:16, 25:7, 27:9, 40:17
Consideration, 23:33, 31:18, 32:28,
34:72, 40:12
Creditors, 1:2, 1:5, 6:4, 6:34, 6:35,
7:28, 7:29, 7:35, 7:49, 8:18, 9:3,
9:22, 9:34, 10:38, 10:51, 13:2,
13:7, 13:161, 14:56, 14:66,
14:102, 22:15, 22:16, 23:3, 23:33,
25:7, 30:71, 31:16, 32:28, 33:45,
34:72, 34:76, 34:87, 38:4, 39:75,
39:78, 39:90, 40:14, 40:15, 43:65,
43:76, 47:72, 47:85, 48:60
Duress, 20:4, 25:7
Entry, 7:39
Evidence, 22:15, 23:33, 34:74, 34:77,
36:6, 37:74, 40:12, 40:17
Final judgment, 3:3, 38:4, 46:62
Fraud, 28:118, 30:69, 30:75, 31:4,
32:28, 32:30, 33:34, 34:87, 37:78,
38:4, 39:86, 40:18, 40:22, 41:85,
47:85
Full faith and credit, 25:7
Generally, 30:68
Interest, 1:5, 6:4, 6:22, 6:35, 7:28, 7:35,
7:49, 8:18, 9:34, 10:38, 10:51,
13:2, 13:161, 14:56, 14:66,
14:102, 31:16, 31:18, 32:28, 36:9,
37:78, 38:4, 39:90, 40:18
Modification, 31:16

INDEX

JUDGMENTS—Cont'd

Motions, 3:3
Probate, 7:28, 14:66, 39:57
Purposes, 7:25, 9:34, 13:2, 14:56,
30:70, 36:9, 37:78, 38:4, 39:57,
39:75, 39:86, 40:18 to 40:20,
43:80, 47:72
Recitals, 32:28
Res judicata, 33:34, 40:12
Title, 3:3, 6:34, 7:36, 7:49, 39:90
Trustees, 23:33, 25:7, 30:71, 31:18,
32:28, 34:72, 36:9, 36:11, 39:75
Types, 13:161, 25:7, 32:28, 34:87,
47:85
Vacation, 11:32

JURISDICTION

Administrators, 44:86
Breach of trust, 36:10, 37:59, 40:26,
43:79
Charitable trusts, 32:28
Collateral estoppel, 14A:28
Constructive trusts, 22:12, 22:13
Conversion, 6:1, 9:2, 37:81
Court, 1:2, 3:3, 3:11, 3:17, 4:6, 4:8,
4:17 to 4:19, 5A:5, 5A:8, 6:1,
7:45, 9:2, 9:8, 9:30, 9:34, 9:42,
12:26, 12:44, 13:2, 13:6, 13:113,
14:20, 14:24, 14:27, 14:32, 14:50,
14:111, 14:123, 14A:2, 14A:7,
14A:8, 14A:24, 14A:28, 14A:35,
14A:36, 14A:41, 14A:50, 16:4 to
18:5, 20:4, 20:5, 20:7, 21:19,
21:27, 22:12, 22:13, 22:15, 23:15,
23:25, 23:28, 24:6, 24A:21,
24A:22, 25:5 to 25:8, 25:10,
25:12, 25:14, 25:16, 25:17, 25:19,
25:20, 26:2, 26:5, 26:6, 26:18,
26:20, 26:22, 27:9, 28:10, 28:24,
28:118, 28:119, 29:8, 29:53, 29:79,
29:81, 30:52, 30:64, 30:69, 30:71,
31:3, 31:4, 31:7, 31:16, 31:18,
32:7, 32:27, 32:28, 32:30, 33:16,
33:22, 33:25, 33:34, 33:41, 33:47,
33:50, 33:51, 34:42, 34:63, 34:67,
34:72, 34:74, 34:75, 34:81, 34:87
to 34:89, 35:53, 35:66, 35:69,
35:77, 35:78, 36:6, 36:10, 37:39,
37:53, 37:59, 37:62, 37:67, 37:74,
37:78, 37:81, 38:4, 38:7, 38:14,
38:17, 39:29, 39:45, 39:57, 39:68,
39:72, 39:75, 39:84, 39:86, 39:89,

JURISDICTION—Cont'd

40:3, 40:4, 40:7, 40:12, 40:18,
40:26, 40:27, 40:45, 40:47, 40:48,
41:54, 41:58, 41:85, 42:55, 42:63,
42:66, 42:69, 42:74, 42:77, 42:80,
42:84, 42:94, 43:41, 43:52, 43:63,
43:65, 43:67, 43:76, 43:79, 43:83,
44:4, 44:9, 44:47, 44:49, 44:72,
44:108, 45:3, 46:33, 46:59, 46:62,
47:42, 47:59, 47:63, 47:72, 47:85,
48:22, 48:39, 48:40
Curtesy, 1:2
Dower, 1:2
Enforcement, 6:1, 14A:2, 14A:24, 16:5,
18:5, 20:4, 22:12, 22:13, 22:15 to
22:17, 23:9, 23:33, 24:25, 24A:01,
24A:22, 25:7, 26:18, 27:9, 28:118,
28:119, 29:8, 29:79, 30:69, 30:71,
31:4, 31:19, 32:30, 33:16, 33:34,
33:41, 34:67, 34:72, 34:74, 34:87,
34:89, 35:77, 36:6, 37:74, 37:78,
38:4, 39:86, 40:12, 40:18, 41:54,
41:85, 41:88, 42:66, 42:79, 42:94,
43:65, 43:67, 43:76, 43:79, 43:83,
44:108, 46:62, 47:72, 47:76,
47:85, 48:23, 48:40
Equity, 3:3, 7:45, 14A:8, 14A:28, 28:9,
29:81, 31:3, 34:48, 34:67, 34:72,
34:89, 35:78, 36:10, 37:62, 42:55,
44:108, 46:33, 47:48
Foreign corporation, 23:17, 44:69
Generally, 40:26, 40:27
Income tax, 14:50, 14A:2, 14A:8,
14A:24, 14A:28, 14A:35, 14A:36,
14A:41, 14A:50, 23:25, 24:2,
24:20, 24:22, 24:24, 24:25,
24A:01, 29:36, 31:19, 34:88,
37:25, 37:34, 37:39, 39:29, 39:35,
42:82, 47:24, 47:25, 47:83
Judicial, 1:2, 3:3, 9:2, 14:123, 14A:7,
14A:35, 14A:36, 14A:50, 18:5,
20:4, 20:7, 21:28, 22:12, 25:16,
25:17, 26:20, 26:22, 27:9, 28:10,
28:44, 29:8, 31:3, 32:7, 33:25,
33:50, 34:72, 37:39, 37:53, 39:57,
40:7, 41:58, 41:64, 43:52, 43:65,
44:4, 44:9, 46:33, 47:42, 47:63
Land, 1:2, 4:8, 5A:8, 7:45, 13:2,
14A:24, 14A:28, 26:31, 31:1,
31:19, 36:7, 39:89, 41:33, 43:85,
44:1, 45:26
Partition, 7:45, 12:26, 12:44, 13:2, 13:6

JURISDICTION—Cont'd

Personal property, 5:5, 6:1, 7:1, 12:44, 13:6, 14A:2, 14A:28, 14A:35, 14A:41, 14A:44

Release, 14:32, 14A:7, 14A:35, 24A:01, 24A:21, 25:8, 26:5, 34:74, 34:88

Statutes, 1:2, 3:17, 4:6, 4:14, 4:17, 5:5, 5A:1, 9:2, 14:27, 14:47, 14A:2, 14A:7, 14A:24, 14A:35, 14A:36, 14A:41, 14A:44, 14A:50, 16:4 to 18:5, 25:6, 25:7, 25:16, 26:20, 28:10, 29:8, 31:7, 32:7, 33:41, 34:24, 34:88, 35:78, 36:6, 38:7, 42:37, 42:74, 45:3, 47:24, 47:41, 47:48, 47:76

Subject matter, 29:81, 33:34, 34:67, 35:78, 36:10, 39:84, 39:89, 40:12

Trustees, 14:33, 14A:2, 14A:7, 14A:8, 14A:24, 14A:28, 14A:44, 14A:50, 19:6, 22:12, 23:8, 23:15, 23:22, 23:25, 23:33, 24:25, 25:6, 25:7, 25:14, 25:19, 25:20, 26:6, 27:10, 28:24, 28:44, 30:61, 30:71, 31:7, 31:8, 31:12, 31:18, 32:27, 32:28, 33:41, 34:34, 34:67, 34:72, 34:81, 34:89, 35:63, 35:64, 35:66, 36:10, 37:25, 37:39, 37:59, 37:62, 38:7, 38:13, 38:14, 39:63, 39:68, 39:75, 40:26, 40:27, 40:41, 41:54, 41:64, 41:69, 41:71, 42:94, 43:63, 47:34, 47:48, 48:23, 48:39

Trusts, 3:17, 4:5, 4:6, 4:14, 4:19, 5:5, 5A:1, 5A:5, 5A:8, 9:1, 13:1, 13:2, 14:20, 14:24, 14:27, 14:32, 14:33, 14:37, 14:47, 14:50, 14:111, 14:123, 14A:2, 14A:7, 14A:8, 14A:24, 14A:28, 14A:35, 14A:36, 14A:41, 14A:44, 14A:50, 19:6, 20:7, 22:11 to 22:13, 22:15 to 22:17, 23:9, 23:15, 23:17, 23:26, 24:2, 24:6, 24:20, 24:22, 24:24, 24:25, 24A:21, 25:1, 25:5 to 25:7, 25:12, 25:14, 26:6, 27:9, 28:24, 28:44, 29:36, 29:66, 29:67, 30:57, 30:64, 30:71, 31:7, 31:8, 31:12, 31:16, 31:18, 31:19, 32:27, 32:28, 32:30, 33:39, 33:41, 33:44, 33:47, 33:53, 34:24, 34:48, 34:63, 34:67, 34:72, 34:74, 34:84, 34:89, 35:61, 35:63, 35:64, 35:66, 36:10, 37:25, 37:59, 37:62, 37:64, 37:65, 37:67, 38:7, 38:13, 39:45, 39:63, 39:68, 39:72, 39:75, 39:84, 40:3, 40:12,

JURISDICTION—Cont'd

40:26, 40:27, 40:41, 40:45, 40:47, 40:53, 40:59, 41:64, 41:71, 41:73, 41:93, 42:63, 42:66, 42:68, 42:69, 42:71, 42:74, 42:77, 42:79, 42:80, 42:84, 42:94, 43:63, 43:67, 43:68, 43:70, 43:76, 43:79, 43:83, 44:47, 44:49, 44:50, 44:60, 45:3, 46:59, 47:17, 47:24, 47:41, 47:48, 47:60, 47:63, 47:85, 48:13, 48:39, 48:40, 48:42, 48:51

Types, 4:8, 4:19, 6:1, 9:1, 13:1, 14A:50, 22:12, 24:2, 24:20, 24:22, 24:25, 24A:22, 25:7, 32:28, 33:16, 33:44, 33:51, 34:87, 36:16, 41:64, 43:38, 47:85

KANSAS

Executors, 12:19

Gift, 14:78, 24:25

Investment, 24:25

Investments, 24:25

Marital property, 13:68 to 13:70

Statutes, 16:5, 18:5

Trust, 6:18, 10:21, 14:78, 14A:16, 24:25

Trustee, 14:78, 24:25

KENTUCKY

Gift, 13:73

Investment, 7:19

Marital property, 13:15, 13:71 to 13:73

Statutes, 13:15, 16:5, 18:5

Trust, 7:2, 13:15, 14:80, 14A:17

Trustee, 14:80

KNOWLEDGE

Breach of trust, 37:71, 43:72, 43:79, 45:13, 47:69

Third parties, 4:10, 5:5, 22:9, 41:54, 45:13

LABOR

Compensation, 6:4, 6:12, 6:46, 7:4, 9:8, 9:10, 9:11, 9:31, 9:35, 9:37

Officers, 41:04

Qualified Retirement Plans, 11:2

Trustees, 7:33

LAND

Jurisdiction, 1:2, 4:8, 5A:8, 7:45, 13:2, 14A:24, 14A:28, 26:31, 31:1,

INDEX

LAND—Cont'd

31:19, 36:7, 39:89, 41:33, 43:85,
44:1, 45:26

LANGUAGE

Annuities, 8:23, 11:6
Appeal, 4:15, 14A:28
Powers of appointment, 14:92
Spendthrift trusts, 14:20, 14:58, 14:80,
14:88, 14:92, 14:102, 14:110,
14:116, 14A:25, 14A:48
Technical, 14A:48, 33:37

LAPSE

Power of appointment, 5A:10, 14:8,
14:32, 14:62, 14:70, 14:90, 14:96,
14:130, 14:132, 14A:48

LEASES

Consent, 35:53
Court, 30:72, 35:53
Possession, 30:72
Rent, 35:53
Settlor, 30:72
Term, 43:35

LEGISLATURE

Trustees, 14A:2, 14A:25, 14A:28,
14A:44, 14A:48, 14A:50

LETTERS

Administration, 25:10, 30:79, 33:42,
37:32, 37:39, 37:53, 39:34, 41:32,
45:6
Wills, 37:53

LIABILITY INSURANCE

Premiums, 1:2, 5:5

LIENS

Courts, 3:3, 7:23, 7:46, 14A:2
Discharge, 3:13, 3:21, 3:24, 14A:2
Estate tax, 4:11, 14A:2
Federal tax, 7:45, 7:49, 11:9, 13:161,
14:128, 14A:2
Gift tax, 14A:2
Improvements, 7:2, 7:6, 7:11, 7:26,
7:36, 7:38, 7:45, 7:46, 7:50
Insurance, 6:9, 6:13, 6:22, 6:34, 6:36,
6:49, 6:50, 7:4, 7:8, 7:14, 7:26,
7:49, 8:7, 8:22, 9:22, 9:42, 9:49,
13:161, 26:31
Intestate succession, 6:13, 7:28

LIENS—Cont'd

Mortgages, 7:14, 7:28, 7:29, 7:31, 7:39,
7:45, 7:49
Payment, 6:34 to 6:36, 6:49, 6:50, 7:23,
7:31, 7:35, 7:38, 9:15, 9:42, 9:49,
10:38, 14A:2
Support, 6:4, 6:11, 6:22, 6:29, 6:34 to
6:36, 6:45, 6:49, 6:50, 7:4, 7:23,
7:35, 7:39, 7:41, 7:46, 7:49, 7:51,
8:7, 8:22, 9:15, 9:22, 9:42, 9:49,
10:38, 11:21, 13:161, 14A:2
Title, 3:3, 3:21, 4:11, 6:34, 7:36, 7:38,
7:49, 14A:2, 26:31
Trustees, 3:13, 7:6, 7:33, 14:128, 14A:2

LIFE ESTATES

Legal, 7:44
Principal, 7:44
Sale, 7:44

LIFE IMPRISONMENT

Intestate succession, 40:33

LIFE INSURANCE

Amount, 3:20, 5:4, 6:51, 8:4, 8:5, 8:8,
8:9, 8:12, 8:14, 8:16, 8:17, 8:21,
8:22, 8:26 to 8:28, 8:32 to 8:34,
8:36, 8:37, 8:39, 8:40, 8:42 to
8:44, 8:47, 8:49, 8:52, 9:3, 9:6,
9:14, 9:19 to 9:21, 9:28, 9:30,
9:39, 9:44, 9:47, 9:49, 9:52, 10:20,
14:33, 29:26
Creditors, 1:5, 2:1, 5:2, 5:4, 5:5, 6:1,
6:2, 6:51, 8:1 to 8:7, 8:9, 8:11 to
8:14, 8:16 to 8:26, 8:28 to 8:35,
8:37 to 8:39, 8:41 to 8:45, 8:47 to
8:53, 9:3, 9:6, 9:13, 9:14, 9:19 to
9:21, 9:28, 9:30, 9:32, 9:39, 9:44,
9:47, 9:49, 9:52, 10:20, 11:31,
13:2, 13:77, 23:4
Crummey trusts, 5:2, 14:33
Definition, 9:21, 9:47, 13:77
Divorce, 5:5, 13:77
Estate planning, 5:2, 5:5
Estate tax, 8:2, 14:33
Exemptions, 3:20, 5:4, 6:1, 6:2, 6:51,
8:1 to 8:9, 8:12, 8:14 to 8:19,
8:21, 8:28, 8:30, 8:32 to 8:34,
8:37, 8:39 to 8:41, 8:43, 8:45 to
8:47, 8:50 to 8:52, 9:3, 9:6, 9:13,
9:14, 9:19 to 9:21, 9:28, 9:30,
9:32, 9:39, 9:44, 9:47, 9:49, 9:52,
10:20

LIFE INSURANCE—Cont'd

Gift tax, **14:33**
 Gifts, **5:2, 5:5, 13:2, 14:33, 14:44**
 Income tax, **8:2, 8:40, 9:3, 9:6, 9:19, 9:21, 9:32, 29:26**
 Investments, **8:1**
 Knowledge, **5:5**
 Loan, **3:20, 6:51, 8:2 to 8:4, 8:7, 8:9, 8:12, 8:14, 8:16, 8:17, 8:21, 8:22, 8:25 to 8:27, 8:29, 8:34, 8:36, 8:42, 8:44, 8:46, 8:50 to 8:52, 9:49**
 Options, **5:5, 8:3, 8:6, 8:14, 8:19, 8:21, 8:28, 8:30, 8:32, 8:34, 8:39, 8:43, 8:47, 8:49, 8:52**
 Ownership, **5:5, 8:2, 13:2, 14:33**
 Purchase, **6:51, 14:33**
 Spouses, **5:5, 13:2, 13:77**
 Taxation, **9:21, 11:31, 29:26**
 Trustees, **5:2, 8:34, 14:33**

LIFE INSURANCE TRUST

Estate tax, **8:2, 14:33**
 Gift tax, **14:33**
 Trustees, **14:33**

LIMITATION OF ACTIONS

Breach of trust, **46:57**
 Charitable trusts, **45:7**
 Creditors, **39:63**
 Express trusts, **45:7**
 Fraud, **46:57**
 Income tax, **45:7**
 Statutes, **45:7**
 Third parties, **39:63**
 Trustees, **39:63, 45:7**
 Trusts, **39:63, 45:7**

LIMITED LIABILITY

Business trusts, **40:62**

LIMITED PARTNERSHIP

Investment, **14A:44, 15:1 to 15:3, 31:23, 31:30, 37:26, 38:26, 39:24, 39:29, 45:24, 46:32**
 Limited partners, **15:3, 16:2, 28:91 to 28:94, 28:96, 31:28, 31:29, 36:21, 37:26, 39:95, 39:96, 45:24**
 Trust, **14:32, 14A:2, 14A:36, 14A:44, 15:2, 20:4, 20:7, 23:17, 23:20, 23:25, 33:15, 37:26, 39:24, 43:84, 43:85, 44:105**

LIQUOR

License, **6:18, 6:39**
 Wills, **37:53**

LIVES IN BEING

Perpetuities, **5A:11**

LOANS

Antecedent debt, **3:22**
 Income tax, **10:48, 14A:11, 40:52, 45:23**
 Interest, **3:10, 3:22, 10:48, 24A:04, 40:52, 44:113, 45:23**
 Investments, **40:52, 44:113**
 Student Loans, **9:40**
 Trustees, **14A:11, 45:23**

LOSSES

Business trusts, **17:3**
 Damages, **1:2**
 Income, **4:10, 9:37, 11:12, 14:132, 15:6, 16:3, 18:2, 24:19, 39:95, 40:52**
 Income tax, **15:6, 16:3, 18:2, 40:52**
 Possession, **26:5**
 Principal, **14:132, 24:19, 33:30, 37:56, 39:95**
 Property, **1:2, 4:10, 9:37, 14:132, 15:2, 16:3, 26:5, 39:95, 40:52**
 Sale, **9:37**
 Third parties, **4:10**
 Trustees, **14:132**

LOUISIANA

Gift, **14:83**
 Marital property, **13:74 to 13:76**
 Statutes, **16:5, 18:5**
 Trust, **14:82, 14A:18**
 Trustee, **9:20, 14:82**

LOVE

Consideration, **29:69, 41:34**
 Spouses, **29:69, 41:34**

LOYALTY

Administrators, **38:11, 45:24**
 Conflict of interest, **4:19, 38:25**
 Consent, **4:19**
 Corporations, **17:1**
 Trustees, **38:11**

LUMP SUM

Payment, **6:34, 6:48, 9:8, 9:34, 9:37, 9:39, 10:47, 47:24**

INDEX

LUMP SUM—Cont'd

Pension, 6:43, 9:8, 9:34, 9:39, 10:42, 10:47

MAINE

Administrators, 8:21

Executors, 8:21

Marital property, 5:5, 13:77 to 13:79

Statutes, 5:5, 16:5, 18:5

Trust, 8:21, 10:24, 14:84, 14A:19

Trustee, 14:84

MAINTENANCE

Income, 6:43, 6:45, 6:46, 6:51, 7:49, 9:4, 9:5, 9:12, 9:14, 9:15, 9:17 to 9:19, 9:21, 9:27, 9:28, 9:30, 9:37 to 9:39, 9:42, 9:46, 9:47, 9:49 to 9:51, 10:22, 10:31, 10:54, 14:7, 14:8, 14:20, 14:29, 14:50, 14:62, 14:64, 14:72, 14:82, 14:90, 14:92, 14:96, 14:98, 14:102, 14:116, 14A:22, 14A:25, 14A:36, 14A:46, 17:1, 28:24, 28:33, 37:9, 37:60, 39:29, 39:35, 40:58, 43:59, 45:7, 45:23

Payment, 3:20, 6:21, 6:27, 6:28, 6:34, 6:35, 6:37, 6:49, 6:53, 9:4, 9:12, 9:14, 9:15, 9:17, 9:19, 9:21, 9:28, 9:30, 9:37 to 9:39, 9:42, 9:46, 9:49, 9:50, 10:22, 10:31, 11:28, 14:20, 14:50, 14:90, 14:134, 14A:22, 14A:46, 17:1, 24A:25, 28:24, 36:9, 37:60, 38:4, 39:29, 39:33, 45:23

Support, 3:20, 3:26, 6:21, 6:27 to 6:29, 6:34, 6:35, 6:37, 6:41, 6:43, 6:45 to 6:47, 6:49, 6:51, 6:53, 7:5, 7:25, 7:46, 7:49, 9:4, 9:5, 9:12, 9:14, 9:15, 9:17 to 9:19, 9:21, 9:27, 9:28, 9:30, 9:37 to 9:39, 9:42, 9:46, 9:47, 9:49 to 9:51, 10:17, 10:22, 10:27, 10:31, 10:44, 10:51, 10:52, 10:54, 11:28, 13:64, 14:7, 14:8, 14:14, 14:20, 14:29, 14:40, 14:50, 14:52, 14:64, 14:72, 14:82, 14:90, 14:92, 14:96, 14:98, 14:100, 14:102, 14:108, 14:116, 14:120, 14:126, 14:134, 14:136, 14:148, 14A:22, 14A:25, 14A:36, 14A:46, 24:28, 38:4, 45:7

Trustee, 2:11, 9:47, 14:7, 14:14, 14:20, 14:29, 14:40, 14:50, 14:52, 14:64, 14:72, 14:82, 14:90, 14:92, 14:96,

MAINTENANCE—Cont'd

14:98, 14:100, 14:102, 14:108, 14:116, 14:120, 14:126, 14:134, 14:136, 14:148, 14A:22, 14A:25, 14A:36, 14A:46, 19:8, 28:24, 28:33, 31:7, 31:16, 36:9, 45:7, 45:10, 45:23

MAJORITY

Trustees, 14A:2, 24:25, 28:36, 32:26, 33:42, 37:66, 39:70, 40:27, 41:44, 43:66

MANAGEMENT

Accounting, 13:12, 18:3, 21:6, 31:32, 35:44, 37:42, 40:52, 40:62, 41:39, 41:44, 43:85, 45:23, 46:19, 46:27, 47:36

Credits, 22:2, 22:4, 37:38

Evidence, 14A:28, 21:6, 24:25, 40:62, 45:23, 47:31

Lease, 17:1

Mortgage, 22:2, 22:4

Motive, 23:6

Property, 3:9, 13:5, 13:12, 13:35, 13:53, 13:56, 13:96, 13:106, 13:146, 13:149, 13:151, 14:19, 14:29, 14:32, 14:40, 14:46, 14A:28, 18:5, 18A:1, 19:3, 23:6, 24:25, 28:24, 28:35, 29:4, 29:82, 30:58, 31:23, 32:25, 33:28, 33:31, 33:43, 34:81, 35:23, 35:44, 35:64, 35:79, 37:26, 38:12, 38:22, 39:90, 39:95, 40:52, 41:95, 42:90, 43:85, 44:108, 45:13, 45:23

Trustees, 5:2, 14A:28, 23:14, 24:25, 28:24, 28:35, 29:82, 30:58, 31:12, 31:32, 32:22, 32:25, 33:41 to 33:43, 34:81, 35:44, 35:64, 37:42, 38:12, 39:22, 40:62, 41:44, 41:49, 44:32, 44:46, 44:99, 45:13, 45:23

MANAGERS

Administrators, 37:46, 44:83, 44:86

Employment, 41:04

MARITAL DEDUCTION

Estate planning, 14:37

Estate tax, 13:19, 14:7

Gift tax, 13:19, 14:29, 23:24

Qualified Terminable Interest Property, 13:14, 14:29

Tax planning, 14:29, 14:37, 23:24

MARITAL PROPERTY

Estate tax, 13:15, 13:19
 Gift tax, 13:19, 13:20
 Income tax, 13:21, 14A:28, 14A:35,
 14A:41, 14A:42
 Settlement, 11:10, 13:6, 13:9, 13:55,
 13:172, 14A:35, 14A:41

MARKET VALUE

Securities, 6:10, 6:49, 21:2, 24:26,
 45:21

MARRIAGE

Confidential relationship, 13:11
 Consideration, 13:11, 13:25, 13:34,
 13:40, 13:43, 13:46, 13:49, 13:52,
 13:58, 13:64, 13:67, 13:70, 13:79,
 13:100, 13:121, 13:130, 13:133,
 13:154, 13:163, 13:166, 13:172,
 14A:11, 14A:28, 14A:46, 30:72,
 32:23, 33:49, 38:10, 41:34, 44:111
 Covenant, 7:30, 41:34
 Curtesy, 1:2
 Divorce, 1:2, 5:5, 13:4, 13:5, 13:10,
 13:12, 13:59, 13:77, 13:157,
 13:172, 14:58, 14A:2, 14A:11,
 14A:22, 14A:28, 14A:29, 25:21,
 31:16, 41:34, 42:63, 42:66, 44:111
 Dower, 1:2
 Engagement, 6:17
 Fraud, 13:85, 13:130, 14A:11, 14A:22,
 14A:28, 14A:29, 14A:46, 30:72,
 42:66, 42:94, 43:79
 Gift tax, 14A:2, 14A:29, 14A:46
 Income tax, 14A:2, 14A:11, 14A:28,
 14A:29, 14A:42, 14A:46
 Insurance trusts, 5:5
 Prenuptial agreement, 14A:42
 Property settlement, 14A:2
 Revocable trusts, 14:58, 14A:46
 Spouses, 5:5, 7:18, 7:30, 13:2, 13:4,
 13:5, 13:10, 13:11, 13:25, 13:29,
 13:32, 13:40, 13:41, 13:52, 13:53,
 13:56, 13:58, 13:67, 13:68, 13:70,
 13:76, 13:77, 13:79, 13:83,
 13:103, 13:104, 13:113, 13:121,
 13:130, 13:133, 13:134, 13:137,
 13:146, 13:149, 13:154, 13:157,
 13:161, 13:163, 13:167, 13:172,
 13:174, 14A:11, 14A:22, 14A:29,
 14A:42, 25:21, 29:66, 31:16,
 41:34, 42:85, 42:94, 43:65, 43:76,

MARRIAGE—Cont'd

44:111, 47:59, 47:72

Statute of Frauds, 13:157, 13:172

MARYLAND

Accounting, 34:89
 Investment, 6:22
 Marital property, 13:15, 13:80 to 13:82
 Statutes, 13:15, 16:5, 18:5, 25:3
 Trust, 4:18, 13:15, 14:86, 14A:20,
 34:89
 Trustee, 6:22, 14:86, 34:89

MASSACHUSETTS

Generally, 40:25
 Gift, 14A:29
 Guardian, 14:89
 Investment, 6:23, 9:23
 Marital property, 13:83 to 13:85
 Statutes, 14:15, 16:5, 18:5
 Trust, 7:2, 7:23, 14:15, 14:88, 14A:21,
 14A:29, 40:25
 Trustee, 6:23, 9:23, 14:15, 14:88,
 14A:29

MEDICAID

Payment, 7:30, 14:111
 Tax, 14:111, 19:3
 Transfer, 14:36, 14:61, 14:67, 14:111,
 19:3

MEDICAL CARE

Support, 6:16, 6:28, 9:25, 9:28, 9:31,
 14:36

MEDICARE

Trusts, 14:36, 19:3

MEMBERS

Benefits, 6:1, 6:7, 9:9, 9:32, 11:19,
 11:29, 11:31, 14:19, 14A:46,
 20:10, 23:26, 37:35, 38:11, 40:57,
 44:71, 45:3
 Books, 6:7, 6:39, 20:10, 31:24, 36:26,
 40:62, 41:54, 45:23
 Classes, 11:19, 18:2, 18A:2, 21:8,
 23:14, 28:77, 29:39, 31:24, 32:25,
 33:30, 37:81, 41:92, 42:90, 45:23,
 47:84
 Compensation, 6:1, 6:39, 9:9, 9:32,
 21:8, 28:115, 39:14
 Conflicts of interest, 39:91

INDEX

MEMBERS—Cont'd

Debts, 7:23, 9:32, 11:33, 14A:46, 15:4, 18:4, 28:77, 35:69, 37:26, 37:81, 39:96, 45:23

Dissolution, 18:3 to 18:5, 30:8, 33:28, 41:92

Indemnification, 6:7, 38:12

Inspection, 31:24, 31:25, 33:36, 38:11, 44:101

Interest, 5A:6, 6:39, 11:33, 14:19, 14:37, 14A:46, 18:2, 18:4, 18:5, 18A:2 to 18A:4, 20:10, 21:8, 23:26, 30:8, 30:37, 30:40, 32:25, 32:32, 33:36, 34:86, 37:26, 37:35, 39:91, 40:18, 40:58, 40:61, 41:54, 41:92, 43:64, 44:72, 44:73, 44:111, 45:12, 45:23, 46:27

Liability, 11:33, 14A:36, 15:4, 18:2 to 18:5, 18A:2 to 18A:4, 20:2, 21:8, 23:25, 28:71, 28:77, 28:80, 29:86, 31:24, 31:25, 32:32, 33:28, 33:30, 33:31, 34:86, 36:16, 37:26, 37:35, 37:81, 38:12, 39:91, 39:96, 40:56 to 40:58, 40:62, 41:54, 41:91, 41:92, 43:64, 44:71 to 44:73, 44:99, 45:23, 47:84

Meetings, 31:24, 31:25, 33:9, 33:31, 34:86, 39:91, 41:92, 42:90, 46:74, 47:84

Minnesota, 18:5

Necessity, 7:39, 27:9, 41:54

Notice, 11:31, 18A:4, 22:9, 23:26, 29:39, 30:39, 30:78, 31:25, 43:64, 44:101, 45:23

Proxy, 31:25, 46:74

Records, 14A:46, 20:10, 29:86, 31:24, 32:23, 39:91, 41:54, 41:92, 42:90, 43:64, 45:12, 45:23

Rights, 6:1, 9:32, 14:19, 14A:46, 18:4, 18:5, 18A:2, 18A:4, 20:2, 22:17, 23:25, 23:26, 28:77, 29:10, 31:24, 32:25, 32:32, 33:31, 33:36, 34:2, 35:10, 39:45, 40:2, 40:4, 40:57, 40:61, 41:54, 41:92, 42:90, 43:64, 44:9, 45:3

Special meeting, 46:74

Standing, 14:3, 33:36, 35:46, 39:58, 40:18, 45:23

Suspension, 30:39

Termination, 18:3, 21:8, 23:26, 45:12

MEMBERS—Cont'd

Voting, 14A:46, 18:3, 18:5, 18A:4, 33:9, 33:30, 35:54, 37:26, 39:14, 42:13

MEMORANDUM

Trust, 19:2, 23:31, 30:79, 31:12, 31:24, 32:23, 32:32, 41:44, 41:95, 42:63, 42:94, 44:95, 45:23, 47:25, 48:32

MERGER

Creditors, 14:23

Equitable interests, 14:23

Sole trustee, 14:23

Spendthrift trust, 5A:3, 14:23

Stock, 48:20

Trustee, 5A:3, 14:23

MICHIGAN

Accounting, 20:3

Executors, 12:25

Investment, 14A:22

Marital property, 5:5, 13:15, 13:86 to 13:88

Statutes, 5:5, 9:2, 9:24, 13:15, 14:90, 14A:22, 16:5, 18:5, 20:3

Trust, 4:18, 8:2, 12:25, 13:15, 14:90, 14A:22, 20:3

Trustee, 8:24, 14:90, 14A:22

MILITARY

Veterans, 5:5, 9:36, 9:43, 11:19

MINISTERIAL

Powers, 29:11

MINNESOTA

Investment, 9:25

Marital property, 13:89 to 13:91

Statutes, 13:90 to 14:92, 16:5, 18:5

Trust, 14:92, 14A:23

Trustee, 14:92, 14:93

MINORS

Breach of trust, 43:72

Capacity, 14:40

Distributions, 14:11, 14:40, 14:46

Duration, 14:22

Gifts, 14:11, 14:22, 14:40, 14:46

Power of appointment, 14:11, 14:40

Release, 14:40

Support, 14:40

Trust, 14:11, 14:22, 14:40, 14:46, 43:72

MINORS—Cont'd

Trustee, 14:11, 14:40, 14:46, 43:72

MISCONDUCT

Trustee, 34:90, 38:12, 39:70, 40:62, 45:13, 45:23

MISREPRESENTATION

Bankruptcy, 20:2, 42:66

Consent, 14A:11

Contracts, 2:2

Conveyance, 2:2, 14A:11, 17:9, 20:2, 37:70, 42:94

Creditors, 2:2, 4:8, 14A:11, 20:2, 37:70, 42:66, 42:94

Delivery, 37:70

Estate tax, 14A:11

Income tax, 14A:11

Interest, 4:8, 37:70, 42:66, 42:94

Investment, 14A:11

Memorandum, 42:94

Power of appointment, 14A:11

Release, 37:70

Remedies, 4:8, 14A:11

Settlement, 42:94

Spendthrift trusts, 20:2, 42:94

Spouse, 14A:11, 42:66, 42:94

Support, 14A:11

Title, 14A:11, 37:70

Trustee, 14A:11, 42:94

Trusts, 14A:11, 20:2, 37:70, 42:66, 42:94

MISSISSIPPI

Accounting, 20:3

Guardian, 14:95

Investment, 14A:24

Marital property, 5:5, 13:92 to 13:94

Statutes, 5:5, 8:26, 14A:24, 16:5, 18:5, 20:3

Trust, 5A:8, 14:17, 14:94, 14A:24, 20:3, 26:8

Trustee, 14:17, 14:94, 14A:24, 26:8

MISSOURI

Accounting, 20:3

Executors, 12:28

Gift, 24:25

Investment, 24:25

Marital property, 5:5, 13:95 to 13:97

MISSOURI—Cont'd

Statutes, 5:5, 8:27, 16:5, 18:5, 20:3, 25:7

Trust, 10:30, 14:96, 14A:25, 20:3, 24:25, 25:7

Trustee, 14:96, 14A:25, 24:25, 25:7

MISTAKE

Administrators, 37:71

Basis, 42:66

Breach of trust, 37:71

Capacity, 7:23

Executors, 37:71

Payment, 7:23, 37:70

Settlor, 26:15, 37:70, 42:66, 42:94, 46:58

Trustees, 37:70, 42:94

MODIFICATION OF TRUST

Courts, 14A:2

Distribution, 14A:2

Estate tax, 14A:2

Income tax, 14A:2

Payment, 14A:2

Power, 14A:2

Settlor, 14A:2

Statutes, 14A:2

Trustee, 14A:2

MONEY

Distributions, 10:37, 14:56, 14:102, 14A:28, 24:25, 26:2, 26:25, 40:50, 40:58

Estate tax, 4:11, 24:25

Marriage, 7:30, 9:51, 13:77, 14A:28, 33:49, 38:10, 41:34

MONTANA

Intestate succession, 6:28, 7:28

Marital property, 13:98 to 13:100

Statutes, 16:5, 18:5

Trust, 10:31, 14:98, 14A:26

Trustee, 7:28, 14:98

MONTH

Administrators, 8:21

Executors, 8:21

MORTGAGE

Bonus, 9:17

Burden of proof, 14A:8

Consent, 7:30, 13:117

INDEX

MORTGAGE—Cont'd

Costs, 14A:8, 33:52
Courts, 7:23, 13:117, 33:52
Enforcement, 7:7, 9:17, 33:16, 41:92.05
Estate tax, 14A:8
Expenses, 6:34, 14A:8, 14A:41
Foreclosure, 6:30, 6:49, 7:7, 7:19, 9:17
Husband, 6:40, 7:36, 13:117
Improvements, 7:2, 7:19, 7:30, 7:36, 7:45, 35:28
Income, 6:14, 6:30, 6:51, 7:2, 9:17, 14A:8, 14A:41, 26:31, 35:28
Investments, 14A:41, 22:2
Judgments, 6:34, 6:40, 7:25, 7:36
Leases, 43:35
Management, 22:2, 22:4
Notice, 6:30, 6:49, 7:24, 7:25, 7:45, 12:22, 14A:41, 28:94, 33:52, 41:75
Parties, 7:45, 43:35
Payment, 6:30, 6:34, 6:49, 7:23, 7:24, 7:30, 9:17, 14A:8, 14A:41, 33:16, 41:34, 41:75, 46:20
Personal liability, 15:8
Possession, 13:117, 14:73, 15:8
Power of sale, 7:7
Principal, 6:24, 7:7, 7:23, 14A:8, 14A:41, 41:34
Recording, 7:5, 7:7, 7:24
Redemption, 6:24
Release, 7:19, 7:23
Sales, 7:7
Security, 6:14, 6:34, 6:51, 7:2, 7:5, 7:13, 9:17, 41:34, 41:75
Spendthrift trust, 14A:8
Taxation, 46:20
Termination, 7:19
Terms, 6:30, 14A:8, 14A:41, 33:16
Trustees, 14A:8, 28:29, 33:52, 41:34
Wife, 6:40, 7:36, 13:117

MOTOR VEHICLES

Insurance, 6:8, 6:9, 6:26, 6:46, 6:47, 6:51

MURDER

Property, 10:35, 26:26

MUTUAL FUNDS

Capital gains, 48:4
Generally, 48:14
Investments, 21:6

MUTUAL FUNDS—Cont'd

Legislation, 28:107, 31:23, 33:36, 38:11, 41:09, 44:5, 44:36, 44:39, 48:4, 48:14
Trust, 28:100, 33:14, 33:36, 38:11, 44:5, 44:36, 44:39

NAME

Change, 14A:2, 14A:28, 21:8, 23:25, 28:83, 28:89, 29:65, 31:24, 32:19, 32:22, 35:65, 35:68, 37:56, 39:75, 39:95, 44:98, 44:102, 45:7, 45:24
Husband, 7:29, 12:29, 13:2, 13:137, 14A:28
Intestate succession, 40:33
Title, 3:16, 12:2, 12:29, 13:167, 14:46, 14A:2, 14A:22, 21:8, 22:12, 23:26, 24:27, 30:78, 32:26, 33:53, 34:81, 43:79
Trustee, 3:16, 5A:12, 14:46, 14:110, 14A:2, 14A:22, 14A:28, 20:10, 21:22, 22:12, 23:13, 23:25 to 24:27, 26:2, 29:65, 31:12, 31:24, 32:22, 32:23, 32:26, 33:28, 33:42, 34:64, 34:81, 34:86, 35:65, 35:68, 38:16, 39:63, 39:70, 40:15, 40:24, 40:44, 40:59, 40:62, 41:64, 42:94, 43:70, 43:79, 44:15, 44:39, 44:50, 45:7, 45:22, 45:23, 47:79, 48:43
Wife, 7:29, 12:29, 13:2, 13:137, 14A:28

NEBRASKA

Gift, 14:101
Marital property, 13:101 to 13:103
Statutes, 13:101, 16:5, 18:5
Trust, 7:29, 14:100, 14A:27
Trustee, 14:100

NECESSARIES

Spendthrift trusts, 8:34, 9:49, 14:17, 14:20, 14:74, 14:86
Support, 6:43, 9:2, 9:5, 9:8, 9:10, 9:19 to 9:21, 9:23, 9:24, 9:26, 9:29 to 9:36, 9:38, 9:43 to 9:46, 9:48 to 9:50, 9:52 to 13:53, 13:122, 13:143, 14:17, 14:20, 14:66, 14:74, 14:86, 14:132, 14:148

NEGLIGENCE

Administrators, 37:46
Agent, 26:20, 43:56
Breach of trust, 38:12, 39:70, 45:13
Co-trustees, 39:70, 45:13

NEGLIGENCE—Cont'd

Compensation, 6:39
 Diligence, 39:70
 Jurisdiction, 26:20
 Skill, 4:15, 39:70
 Statutes, 26:20
 Trust, 2:4, 4:15, 26:15, 26:20, 38:12, 39:70, 43:56, 45:13
 Trustee, 26:15, 26:20, 38:12, 39:70, 45:13

NEGOTIABLE INSTRUMENTS

Banks, 22:2

NEVADA

Accounting, 20:3, 34:89
 Executors, 12:31
 Gift, 13:104, 13:106
 Investment, 14A:22, 14A:28
 Marital property, 5:5, 13:104 to 13:106, 14A:28
 Statutes, 5:5, 13:104, 14:102, 14A:22, 16:5, 18:5, 20:3
 Trust, 1:5, 7:30, 10:33, 14:102, 14A:22, 14A:28, 20:3, 34:89
 Trustee, 14:102, 14A:22, 14A:28, 34:89

NEW HAMPSHIRE

Accounting, 20:3
 Gift, 14A:29
 Marital property, 5:5, 13:15, 13:107 to 13:109
 Statutes, 5:5, 13:15, 16:5, 18:5, 20:3
 Trust, 13:15, 14:104, 14A:29, 20:3
 Trustee, 9:31, 14:104, 14A:29

NEW JERSEY

Marital property, 13:110 to 13:112
 Statutes, 13:110, 16:5, 18:5
 Trust, 4:18, 7:2, 10:35, 14:106, 14:107, 14A:30
 Trustee, 14:106

NEW MEXICO

Administrators, 7:33
 Executors, 7:33, 12:34
 Gift, 13:113
 Marital property, 13:113 to 13:115
 Statutes, 16:5, 18:5
 Trust, 14:108, 14A:31
 Trustee, 14:108, 14:109

NEW YORK

Alienation, 14:110
 Executors, 12:35
 Gift, 14:110
 Guardian, 14:111
 Investment, 31:1, 35:38
 Marital property, 5:5, 13:116 to 13:118
 Trust, 3:17, 4:6, 8:34, 9:34, 10:37, 14:110, 14A:32
 Trustee, 3:17, 8:34, 14:110

NONRESIDENTS

Conflict of laws, 14A:2
 Corporations, 29:36, 29:84
 Estate tax, 14A:2
 Exemption, 6:43, 6:49, 29:36, 37:35, 39:24
 Gift tax, 14A:2
 Income tax, 6:43, 14A:2, 29:36, 30:24, 37:35, 39:24
 Intangible personal property, 6:49
 Jurisdiction, 14A:2, 29:36, 34:74, 35:63, 40:28
 Notice, 6:49
 Process, 6:43, 6:49, 14A:2, 34:74
 Service of process, 34:74
 Trustee, 14A:2, 35:63

NORTH CAROLINA

Guardian, 8:35, 14:113
 Investment, 31:1
 Marital property, 13:15, 13:119 to 13:121
 Statutes, 6:35, 7:35, 8:35, 13:15, 16:5, 18:5
 Trust, 13:15, 14:112, 14A:33
 Trustee, 14:112

NORTH DAKOTA

Marital property, 13:122 to 13:124, 14:114
 Statutes, 13:122, 16:5, 18:5
 Trust, 14:114, 14A:34
 Trustee, 14:114

NOTICE

Actual notice, 13:34, 41:75
 Assignment, 8:43, 9:7, 9:15, 14:77, 14A:41, 28:94, 29:82, 33:52, 37:70, 41:75
 Bank, 6:49, 13:13, 14A:11, 14A:35, 14A:41, 24:8, 24:24, 24:25,

INDEX

NOTICE—Cont'd

24A:15, 24A:20, 28:57, 29:39,
29:82, 37:39, 43:55, 44:113, 45:23
Breach of trust, 30:76, 35:79, 37:71,
39:70, 43:64, 46:50
Co-trustees, 39:70, 46:55
Condition, 4:21, 14A:41, 24A:15,
29:82, 33:52
Income tax, 6:30, 14A:11, 14A:24,
14A:35, 14A:41, 24:14, 24:24 to
24:26, 30:78, 37:39, 39:90, 45:7,
45:23
Inquiry, 47:72, 47:79
Jurisdiction, 3:11, 7:45, 13:11, 14A:24,
14A:35, 14A:41, 14A:44, 23:26,
24:24, 24:25, 26:22, 31:4, 32:28,
32:30, 35:77, 35:78, 37:39, 37:78,
39:86, 43:55, 44:113, 47:72
Powers of trustees, 39:70, 43:64
Principal, 9:7, 14:132, 14A:11, 14A:24,
14A:35, 14A:41, 23:26, 24:25,
24A:09, 29:39, 33:49, 37:56, 39:90
Resignation, 28:94, 39:70, 43:64, 46:55
Sale, 3:5, 6:49, 7:24 to 7:26, 7:45, 9:15,
14:77, 24:8, 24:25, 29:82, 37:70,
39:90, 44:113
Settlor, 13:54, 14:132, 14A:11, 14A:24,
14A:35, 14A:41, 14A:44, 23:26,
24:25, 26:15, 26:22, 29:65, 31:4,
32:28, 33:49, 37:70, 39:70, 40:31,
43:64, 45:7, 46:50, 47:53, 47:72,
47:79
Tax, 6:30, 7:45, 9:7, 14:77, 14:132,
14A:11, 14A:24, 14A:35, 14A:41,
18A:4, 22:9, 24:8, 24:14, 24:24 to
24:26, 24A:09, 24A:13, 24A:15,
24A:18, 24A:20, 30:78, 37:39,
39:90, 43:64, 44:102, 45:7, 45:23
Trustees, 13:52, 14:132, 14A:11,
14A:24, 14A:44, 24:25, 29:65,
29:82, 32:28, 33:52, 37:39, 37:70,
39:70, 43:64, 45:7, 45:23, 46:55

NUMBER

Class gifts, 28:47

OBSOLESCENCE

Property, 13:15

OFFICE

Administrators, 39:22, 45:24
Trust, 7:5, 7:7, 7:30, 14:102, 14:134,
14A:22, 14A:24, 14A:28, 14A:35,

OFFICE—Cont'd

14A:39, 14A:42, 19:2, 19:6, 21:18,
22:13, 23:14, 23:21, 23:25, 23:34,
24:25, 24:27, 26:28, 28:58, 31:14,
31:15, 31:24, 32:19, 32:22, 32:23,
32:25, 32:26, 33:42, 34:16, 34:62,
34:64, 34:83, 35:79, 36:9, 37:26,
37:69, 37:83, 39:22, 39:23, 39:70,
40:26, 40:38, 40:41, 41:64, 41:71,
41:93, 42:70, 43:61, 43:66, 44:27,
44:39, 44:50, 45:7, 45:23, 46:53,
46:55, 46:56, 47:16, 47:62, 47:84

Wills, 37:53

OFFICERS

Acts, 1:2, 28:59, 31:7, 35:79, 36:18,
37:51, 45:23
Agency, 9:4, 10:52, 17:9, 24:27, 30:29,
32:19, 32:22
Authority, 15:4, 17:1, 24:27, 28:20,
30:9, 30:25, 31:7, 33:16, 35:56,
37:46, 37:47, 37:57, 38:25, 40:62,
41:41, 41:54, 45:23
Bonds, 33:16
Breach of trust, 35:79, 47:69
Classification, 24:27
Contracts, 6:1, 10:15, 28:88, 37:35,
41:92
Corporations, 17:1, 17:4, 17:6, 17:9,
19:4, 24:27, 34:35, 40:62, 41:92,
45:23
Death benefits, 6:1
Duties, 17:1, 30:29, 31:7, 31:14, 31:24,
35:79, 36:18, 38:25, 40:62, 41:54,
45:23
Fraud, 17:4, 17:6, 30:25, 41:41, 45:23,
47:69
Investment, 21:8, 24:27, 28:103, 31:7,
31:24, 37:35, 37:42, 37:46, 41:54,
45:23
Liability, 1:2, 8:35, 15:4, 17:1, 17:4,
17:6, 18:3, 21:8, 24:27, 28:85,
31:24, 31:26, 35:79, 36:18, 37:35,
37:36, 37:81, 38:25, 40:62, 41:54,
41:91, 41:92, 45:23

Loyalty, 17:1, 38:25

Meetings, 17:9, 31:24, 31:26, 35:79,
37:10, 41:92

Notice, 31:26, 35:79, 36:18, 45:23

Personal liability, 17:1, 38:25, 45:23

Powers, 28:20, 28:73, 30:9, 31:7, 31:14,
31:24, 33:16, 36:18, 37:42, 39:57,

OFFICERS—Cont'd

41:54, 41:92, 43:42, 45:23

President, 37:46

Removal, 31:14

Reporting requirements, 24:27

Secretary, 17:1, 24:27, 30:29, 31:24,
31:26, 37:81, 41:54, 45:23

Spendthrift trust, 10:52

Tort liability, 1:2

Trust officers, 31:7, 41:04, 41:41, 47:17

Trustees, 31:7, 31:14, 32:22, 34:34,
37:42, 37:46, 40:62, 41:54, 45:23**OHIO**

Accounting, 20:3

Gift, 14:117

Guardian, 14:117

Marital property, 5:5, 13:15, 13:125 to
13:127, 14A:35Statutes, 5:5, 6:37, 13:15, 14A:35, 16:5,
18:5, 20:3

Trust, 13:15, 14:116, 14A:35, 20:3

Trustee, 8:37, 14:116, 14A:35

OIL

Income tax, 18:1, 37:26

OKLAHOMA

Accounting, 20:3

Gift, 13:129

Guardian, 14:119

Investment, 7:38

Marital property, 5:5, 13:128 to 13:130

Trust, 14:118, 14A:36, 20:3

Trustee, 14:118, 14A:36

OLD AGE

Support, 9:26, 9:32, 9:44

OPTIONS

Insurance trusts, 5:5, 8:34

Perpetuities, 36:10

Purchase, 22:10, 28:76

Sales, 47:24

ORAL TRUSTS

Creation, 30:18

OREGON

Executors, 12:40

Marital property, 13:15, 13:131 to
13:133

Statutes, 13:15, 16:5, 18:5

OREGON—Cont'd

Trust, 10:42, 13:15, 14:120, 14A:37

Trustee, 14:120

ORIGIN

Trusts, 5A:8, 26:25, 34:48, 39:55

OUTSTANDING CLAIMS

Trustee, 14A:24

OVERREACHING

Trustee, 11:4

PAIN

Evidence, 26:5

PARENT

Accounting, 40:52, 41:39

Active trust, 33:21

Capacity, 14A:48

Consent, 22:10

Distributions, 14:6, 14:9, 14A:46,
14A:48, 40:52

Education, 6:26, 21:8

Georgia, 35:29

Gift tax, 14:6, 14:9, 14A:46

Gifts, 14:6, 14:9, 14:95

Income tax, 6:26, 14A:46, 14A:48,
17:6, 40:52Payments, 6:26, 8:25, 8:27, 9:35, 9:47,
14A:46, 14A:48, 17:8, 35:29

Power of appointment, 14A:46, 14A:48

Release, 14A:46, 14A:48, 25:15

Spendthrift trust, 14A:46, 14A:48

Statute of Limitations, 14A:46, 24A:26

Support, 6:22, 7:39, 8:5, 8:15, 8:25,
8:27, 9:35, 9:47, 14A:46, 14A:48,
17:8, 21:8, 25:7, 44:111Trust, 14:6, 14:9, 14A:46, 14A:48,
20:5, 25:7, 33:21, 35:69, 40:52Trustee, 6:22, 9:47, 14A:46, 14A:48,
20:5, 25:7, 33:21**PARTIAL REVOCATION**

Settlor, 14A:36

Trust, 14A:36

PARTIES

Accounting, 34:89, 37:2, 45:23

Attorney General, 37:10, 41:54, 43:2,
43:64, 43:67Breach of trust, 38:12, 39:70, 40:38,
43:64, 45:13

INDEX

PARTIES—Cont'd

Co-trustees, 14A:28, 34:89, 39:70,
40:38, 45:13
Curtesy, 1:2
Dower, 1:2
Families, 33:42, 40:58
Joinder of parties, 40:38
Third parties, 3:22, 4:8, 4:10, 4:11,
4:19, 5:5, 13:34, 13:37, 13:94,
13:140, 14:15, 14A:28, 14A:29,
22:9, 22:13, 24:25, 24A:21, 31:13,
33:32, 33:42, 34:88, 36:9, 37:79,
39:61, 39:63, 39:70, 40:24, 40:27,
40:30, 40:34, 40:36, 40:57, 40:58,
41:54, 43:64, 44:50, 45:13, 45:24
Trustees, 13:52, 14:124, 14A:7, 14A:28
to 23:30, 24:25, 26:25, 28:44,
31:13, 32:27, 33:42, 34:72, 34:89,
36:9, 37:70, 38:12, 39:63, 39:70,
40:27, 40:36, 40:38, 41:54, 43:63,
43:64, 45:11, 45:13, 45:15, 45:23

PARTITION

Alienation, 12:37
Husband, 12:25, 12:28, 13:2, 13:6,
13:24, 13:27, 13:33, 13:45, 13:117
Joint tenancy, 12:11, 12:24 to 12:26,
12:28, 12:34, 12:37, 12:40, 12:43
to 12:45, 12:49, 12:51, 12:52,
13:45, 13:117, 13:159
Jurisdiction, 7:45, 12:26, 12:44, 13:2,
13:6
New York, 13:117
Trustees, 12:28, 12:34, 12:40
Wife, 12:25, 12:28, 13:2, 13:6, 13:24,
13:27, 13:33, 13:45, 13:117

PARTNERS

Business trusts, 40:62
Continuation of business, 28:93
Family, 4:19, 7:49, 15:2
Frauds, 31:30
Gift tax, 24A:10
Income, 7:49, 16:3, 16:4, 18:2, 24:14,
24:21, 24:22, 24:26, 24A:01,
24A:10, 24A:12 to 24A:14,
24A:16, 26:25, 29:24, 30:23,
36:24, 37:26, 39:24, 39:95, 40:1,
40:50
Income tax, 16:3, 18:2, 24:14, 24:21,
24:22, 24:26, 24A:01, 24A:10,
24A:12, 29:24, 30:23, 36:24,

PARTNERS—Cont'd

37:26, 39:24, 40:50

Intent, 26:25

Interest, 4:19, 7:49, 15:2 to 16:5, 18:2,
24:14, 24:21, 24:22, 24:26,
24A:01, 24A:09, 24A:10, 24A:14,
28:91, 28:93, 28:94, 29:58, 37:26,
39:24, 45:24

Investments, 24:22, 35:44, 40:50

Principal, 7:49, 24:22, 24A:01, 24A:09,
31:27, 36:20, 39:95

Retirement, 7:49, 11:11, 28:94

Securities, 24:22, 24:26, 35:44

Settlement, 16:4, 35:44, 39:24

Trustees, 12:54, 26:25, 35:44, 37:20,
39:20, 39:24, 40:62

PAYMENT

Accounting, 14A:2, 24:19, 38:21,
40:52, 41:34, 45:23

Advances, 33:16, 35:79

Annuities, 6:34, 6:35, 8:6, 8:8, 8:10,
8:12, 8:14 to 8:17, 8:19 to 8:21,
8:23, 8:25, 8:26, 8:32, 8:35, 8:36,
8:38, 8:39, 8:42, 8:43, 8:47 to
8:50, 8:52, 8:53, 9:13, 10:15,
10:38, 10:45, 14:35, 39:29

Breach of trust, 35:79

Creditors, 2:2, 3:2, 3:8, 3:14, 3:22,
3:27, 4:8, 5A:5, 6:12, 6:15, 6:21,
6:27, 6:28, 6:30, 6:34, 6:35, 6:39,
6:44, 6:48, 6:49, 6:53, 7:30, 7:31,
7:35, 8:6, 8:12, 8:14, 8:16, 8:17,
8:19 to 8:21, 8:23, 8:25, 8:26,
8:32, 8:35, 8:38, 8:39, 8:42, 8:43,
8:47 to 8:50, 8:52, 8:53, 9:2 to
9:4, 9:8, 9:9, 9:11, 9:13 to 9:17,
9:19, 9:21, 9:23 to 9:25, 9:28 to
9:31, 9:34, 9:37 to 9:39, 9:41,
9:42, 9:44, 9:46, 9:49, 9:50, 10:3,
10:15, 10:20, 10:22, 10:38, 10:47,
10:48, 11:4, 11:7, 11:28, 11:31,
12:37, 14:13, 14:20, 14:34, 14:35,
14:50, 14:56, 14:74, 14:90, 14:111,
14:124, 14:132, 14:144, 14A:2,
14A:8, 14A:11, 14A:22, 14A:28,
14A:41, 14A:42, 14A:46, 16:4,
16:5, 17:1, 18:5, 21:8, 24:7, 25:19,
28:53, 29:82, 35:79, 37:70, 38:4,
38:10, 39:90, 40:36, 40:59, 44:72,
45:11, 45:23, 48:43

PAYMENT—Cont'd

Damages, 6:38, 6:53, 9:24, 9:38,
14A:28, 25:19, 35:79, 45:11,
45:23, 45:24

Debts, 2:2, 3:2, 3:8, 3:27, 6:38, 6:48 to
6:50, 7:10, 7:15, 7:17, 7:18, 7:23,
7:30, 7:31, 7:35, 7:38, 7:44, 8:8,
8:14, 8:16, 8:17, 8:21, 8:23, 8:26,
8:32, 8:36, 8:39, 8:43, 8:47 to
8:49, 8:52, 8:53, 9:2, 9:3, 9:7, 9:8,
9:11, 9:12, 9:16, 9:17, 9:19, 9:21,
9:23, 9:24, 9:28 to 9:31, 9:34, 9:37
to 9:39, 9:41, 9:44, 9:46, 9:49,
9:50, 14:90, 14:124, 14A:8,
14A:11, 14A:22, 14A:41, 14A:42,
14A:46, 16:4, 17:1, 17:9, 28:53,
28:77, 29:82, 35:79, 37:26, 37:70,
38:10, 39:90, 45:23

Discretionary distributions, 5A:5, 14:56,
14:124, 14A:2, 14A:11, 24:25

Discretionary trusts, 5A:5, 14:20, 14:90,
14:132

Education, 6:49, 9:30, 9:46, 10:40,
10:48, 14:20, 14:56, 14:90, 21:8,
37:60, 47:15

Employee benefit trusts, 6:35

Estate tax, 4:2, 14:33, 14A:2, 14A:8,
14A:11, 14A:46, 24:25, 28:41,
32:18

Family support, 8:26, 9:42

Income tax, 4:2, 6:30, 9:3, 9:19, 9:21,
10:22, 10:48, 14:34, 14:50,
14:124, 14A:2, 14A:8, 14A:11,
14A:28, 14A:41, 14A:42, 14A:46,
17:1, 24:7, 24:24, 24:25, 28:41,
28:97, 30:24, 32:18, 37:26, 38:21,
39:29, 39:90, 40:52, 45:23, 47:24

Support, 3:20, 5A:5, 6:12, 6:15, 6:19,
6:21, 6:27, 6:28, 6:30, 6:34 to
6:37, 6:39, 6:44, 6:48 to 6:50,
6:53, 7:23, 7:35, 8:12, 8:14, 8:15,
8:21, 8:23, 8:25, 8:26, 8:32, 8:36,
8:39, 8:42, 8:47, 8:50, 8:53, 9:2 to
9:4, 9:7 to 9:9, 9:11 to 9:17, 9:19,
9:21, 9:23 to 9:25, 9:28 to 9:31,
9:34, 9:37 to 9:39, 9:41, 9:42,
9:44, 9:46, 9:49, 9:50, 10:3, 10:15,
10:20, 10:22, 10:24, 10:30, 10:31,
10:38, 10:40, 10:45, 10:48, 10:53,
10:56, 11:2, 11:10, 11:28, 14:20,
14:33, 14:35, 14:50, 14:56, 14:74,
14:90, 14:124, 14:132, 14:134,

PAYMENT—Cont'd

14:144, 14A:2, 14A:8, 14A:11,
14A:22, 14A:28, 14A:41, 14A:42,
14A:46, 21:8, 37:26, 38:4

Time, 2:2, 3:2, 3:8, 3:14, 3:20, 3:22,
4:8, 4:21, 6:30, 6:39, 6:50, 7:17,
7:18, 7:30, 7:38, 7:44, 8:6, 8:14,
8:17, 8:19 to 8:21, 8:23, 8:32,
8:36, 8:39, 8:43, 8:47, 8:49, 8:50,
8:52, 9:2 to 9:4, 9:8, 9:9, 9:13,
9:14, 9:16, 9:19, 9:21, 9:24, 9:28
to 9:31, 9:34, 9:39, 9:41, 9:44,
9:46, 9:49, 9:50, 10:3, 10:15,
10:24, 10:30, 10:31, 10:40, 10:45,
10:47, 10:53, 10:56, 11:31, 14:34,
14:50, 14:90, 14:124, 14:132,
14A:2, 14A:8, 14A:22, 14A:28,
14A:41, 14A:42, 14A:46, 16:5,
18:5, 18A:2, 24:7, 24:19, 24:25,
25:19, 28:24, 28:77, 29:82, 30:38,
30:43, 31:4, 32:18, 35:79, 36:9,
37:26, 37:70, 39:33, 39:59, 39:86,
39:90, 39:91, 40:36, 41:34, 42:90,
45:11, 45:23, 45:24

Trustees, 14:33, 14:124, 14:132, 14A:2,
14A:8, 14A:11, 14A:22, 14A:28,
14A:46, 24:25, 25:19, 28:24,
28:53, 29:82, 36:9, 37:60, 37:70,
40:36, 41:34, 45:11, 45:23, 48:43

Trusts, 4:2, 5A:5, 6:35, 9:49, 14:13,
14:20, 14:33 to 14:35, 14:50,
14:56, 14:74, 14:90, 14:111,
14:124, 14:132, 14:134, 14:144,
14A:2, 14A:8, 14A:11, 14A:22,
14A:28, 14A:41, 14A:42, 14A:46,
24:7, 24:19, 24:24 to 28:24, 28:41,
30:40, 32:17, 32:18, 33:11, 33:15,
35:68, 36:9, 36:13, 37:26, 37:70,
40:36, 40:52, 40:59, 41:75, 43:70,
44:48, 45:8, 47:24, 48:43

PENALTIES

Estate tax, 24:25

Gift tax, 24:25

Income tax, 24:13, 24:14, 24:25 to
24:27, 45:23

Trustee, 14:36, 24:25, 24:27, 35:56,
37:57, 42:61, 45:23, 47:79

PENNSYLVANIA

Guardian, 14:123

Marital property, 13:134 to 13:136

Statutes, 9:2, 16:5, 18:5

INDEX

PENNSYLVANIA—Cont'd

Trust, 7:2, 14:122, 14A:38
Trustee, 14:122

PENSION

Accumulations, 36:10
Alienation, 10:30, 11:4, 11:10, 11:12, 11:15, 45:10
Charitable trusts, 32:25, 33:36
Deferred compensation, 9:8, 9:35, 9:52, 10:6 to 10:8, 10:11, 10:14, 10:22, 10:29, 10:34, 10:37, 10:39, 10:41, 10:42, 10:46, 10:48 to 10:51
Estate planning, 5:5, 32:25, 33:36
Federal law, 5A:7, 9:7, 10:35, 10:38, 10:45, 11:1, 11:10, 11:19
Federal tax, 6:26, 7:49, 8:34, 9:2, 9:5, 9:7, 9:14, 9:17, 9:19, 9:21, 9:27, 9:29, 9:36, 10:6, 10:42
Gift tax, 31:19
Income tax, 6:26, 6:30, 6:43, 6:45, 8:40, 9:19, 9:21, 10:22, 10:23, 10:29, 10:41, 10:43, 10:48, 11:3, 31:19, 37:35
Investment, 9:17, 9:25, 26:26, 37:35
Partnerships, 5:5, 11:2
Perpetuities, 36:10
Plans, 5:5, 8:14, 8:27, 8:34, 8:40, 8:50, 9:7, 9:17, 9:47, 9:51, 10:3, 10:6 to 10:9, 10:11 to 10:56, 11:1 to 11:4, 11:10, 11:12, 11:15, 11:19, 45:8
Public employee retirement plans, 10:56
Qualified Retirement Plans, 10:42, 10:44, 11:2, 11:3
Savings and loan association, 6:51
Spendthrift trust, 5A:7, 10:18, 10:21, 10:30, 10:42, 10:52
State law, 3:20, 5:5, 5A:7, 6:30, 9:2, 10:3, 11:1, 11:15, 11:19

PER CAPITA

Generally, 36:1
Income, 34:3, 35:12, 36:1, 41:12, 43:3, 44:3, 46:11

PER STIRPES

Children, 40:33
Equal, 40:33
Heirs, 40:33
Intestate succession, 40:33

PERFORMANCE

Impossibility of performance, 23:28

PERIODIC PAYMENTS

Income tax, 9:19, 9:21, 10:22, 10:41

PERPETUITIES

Accumulations, 29:60, 31:8, 35:59, 36:9, 36:10, 38:7, 38:8, 43:59
Alienation, 41:64
Charitable trusts, 29:60, 32:28, 46:44
Common law, 14:22, 14:24, 23:24, 28:23, 29:60, 32:28, 33:39, 34:49, 35:59, 36:9, 36:10, 38:7, 38:8, 40:28, 41:64, 42:63, 42:67, 47:49
Construction, 14:24, 14A:11
English law, 36:9
Options, 36:10
Power of appointment, 14A:11, 23:24
Restatement, 14:24
Resulting trusts, 36:10
Statutes, 14A:2, 14A:11, 36:9, 38:7
Trustees, 14A:2, 14A:11, 28:48, 31:8, 32:28, 35:59, 36:9, 36:10, 38:7, 41:64
United States, 14:22, 14:24, 23:24
Validity of trust, 41:64

PERSONAL LIABILITY

Agents, 14A:50, 45:23
Federal tax, 15:8
Ownership, 17:1
Shareholders, 17:1, 45:23
Third party, 43:64
Trustee, 14A:29, 14A:50, 28:35, 36:10, 37:71, 38:12, 41:44, 43:64, 45:23

PERSONAL PROPERTY

Alienation, 9:24, 14:118, 14A:35, 29:69
Chattel mortgages, 13:73
Gift tax, 14A:2
Improvements, 6:48, 7:6, 7:19, 7:26, 7:30, 7:50
Investments, 14A:28, 14A:41
Jurisdiction, 5:5, 6:1, 7:1, 12:44, 13:6, 14A:2, 14A:28, 14A:35, 14A:41, 14A:44
Perpetuities, 14A:2, 14A:11
Power of appointment, 14:11, 14A:11, 14A:28, 14A:35, 14A:41, 14A:44
Restraints on alienation, 14:118

PERSONAL PROPERTY—Cont'd

Security interest, 6:25, 6:26, 6:28, 6:35, 6:39, 6:45, 6:46, 6:48, 6:51
 Title, 6:34, 7:30, 7:49, 12:2, 12:3, 12:8, 12:11, 12:51, 13:143, 14A:2, 14A:11, 14A:35, 30:78
 Tort, 6:10, 9:3, 14A:2, 14A:11
 Trust investments, 14A:28
 Trustees, 6:33, 7:6, 7:33, 12:8, 14A:2, 14A:11, 14A:28, 14A:44, 39:70, 45:12

PERSONAL REPRESENTATIVE

Investments, 24:25
 Trustee, 13:14, 14:55, 14:59, 14:61, 14:67, 14:75, 14:93, 14:109, 14:127, 14:131, 14:139, 14:143, 24:25, 32:26, 39:70, 43:67, 44:46, 46:53, 47:53, 47:54, 48:39

PERSONAL SERVICES

Support, 3:16, 6:4, 6:46, 7:4, 9:2, 9:4, 9:5, 9:9, 9:11 to 9:14, 9:17 to 9:19, 9:21, 9:25, 9:27 to 9:29, 9:31, 9:34 to 9:39, 9:42 to 9:45, 9:47 to 9:49, 9:51 to 9:53

PLANS

Estate Planning, 4:19, 5:2, 5:5
 Profit Sharing Plans, 10:10, 10:47
 Qualified Retirement Plans, 5:4, 10:42, 10:44, 11:2, 11:3, 11:7, 11:9, 11:18
 Shareholders, 33:16

PLEDGE

Estate tax, 14A:8, 14A:46
 Foreclosure, 14:51
 Investments, 14A:41
 Trust, 14:38, 14:61, 14:107, 14A:8, 14A:41, 14A:46, 32:32, 40:36

POSSESSION

Delivery, 3:22, 14:73, 14:123, 43:72, 47:69
 Trustees, 12:19, 12:28, 12:33, 12:35, 12:42, 14A:46, 24:25, 25:14, 26:6, 32:28, 36:10, 37:39, 38:19, 41:54

POVERTY

Assistance, 9:32, 9:51
 Charitable trusts, 32:25, 33:36
 Education, 32:25, 33:36, 46:42
 Relief, 9:32, 32:25, 33:36, 46:42

POWER OF APPOINTMENT

Alienation, 14:92, 14:102, 14:130, 14:132, 14A:35
 Bankruptcy, 5A:10, 14:21, 14:27, 14:32, 14:70, 14:102, 14:131, 14:133, 14A:8, 14A:24, 14A:25, 14A:29, 14A:35, 14A:48, 14A:50
 Class gifts, 28:47
 Creation, 14:62, 14:88, 14:102, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:41, 14A:46
 Creditors, 5A:10, 14:2, 14:8, 14:21, 14:25, 14:27, 14:29, 14:31, 14:32, 14:41, 14:56, 14:60, 14:62, 14:70, 14:74, 14:88, 14:90, 14:92, 14:96, 14:102, 14:124, 14:128, 14:130, 14:132, 14:133, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:41, 14A:44, 14A:46, 14A:48, 14A:50, 44:57
 Debtors, 14A:29
 Disclaimer, 14:32, 14:40, 14:41, 14:55, 14:85, 14:87, 14:131, 14:133
 Estate planning, 4:2, 14:2, 14A:46
 Estate tax, 4:2, 13:19, 14:8, 14:11, 14:30, 14:31, 14A:8, 14A:11, 14A:46, 24:25
 Exercise, 5A:10, 14:8, 14:21, 14:25, 14:32, 14:45, 14:56, 14:87, 14:96, 14:132, 14A:7, 14A:28, 14A:29, 14A:35, 14A:41, 14A:44, 23:24, 28:47, 31:14, 31:15, 44:57
 Fraudulent conveyances, 14:27
 General powers, 5A:10, 14:30, 14:90, 14:92, 14:96
 Gift tax, 4:2, 13:19, 14:8, 14:29, 14:32, 14:132, 14A:29, 14A:46, 23:24, 24:25
 Income tax, 4:2, 5A:10, 14:8, 14:70, 14:124, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:41, 14A:46, 14A:48, 14A:50, 24:25
 Inheritance tax, 14A:24, 14A:41, 44:57
 Irrevocable trusts, 4:2, 14A:24
 Limited, 4:2, 5A:10, 14:8, 14:12, 14:27, 14:29, 14:30, 14:32, 14:40, 14:62, 14:70, 14:130, 14:132, 14A:7, 14A:8, 14A:11, 14A:28, 14A:29, 14A:35, 14A:44, 14A:46, 14A:48, 14A:50, 24:25

INDEX

POWER OF APPOINTMENT—Cont'd

Local law, 14:30
Marital deduction, 13:19, 14:29, 23:24
Nongeneral, 14A:44
Perpetuities, 14A:11, 23:24
Personal property, 14:11, 14A:11,
14A:28, 14A:35, 14A:41, 14A:44
Real property, 14:124, 14A:8, 14A:11,
14A:22, 14A:24, 14A:28, 14A:41,
14A:46, 14A:48, 14A:50
Renunciation, 14:85
Reservation, 31:14
Retention, 14:12, 14A:7, 14A:22,
14A:28, 14A:29, 14A:41, 14A:46,
24:25
Revocable trusts, 14A:46
Settlor, 14:21, 14:25, 14:27, 14:29,
14:31, 14:32, 14:56, 14:60, 14:62,
14:70, 14:74, 14:88, 14:90, 14:92,
14:96, 14:102, 14:124, 14:128,
14:130, 14:132, 14A:7, 14A:8,
14A:11, 14A:22, 14A:24, 14A:25,
14A:28, 14A:29, 14A:35, 14A:41,
14A:44, 14A:46, 14A:50, 23:24,
24:25, 31:14, 44:57
Special, 13:19, 14:8, 14:21, 14:27,
14:29, 14:56, 14:60, 14:70, 14:88,
14:96, 14:102, 14:124, 14:130,
14:132, 14A:7, 14A:8, 14A:22,
14A:24, 14A:28, 14A:29, 14A:35,
14A:41, 14A:44, 14A:46, 14A:48,
14A:50, 23:24, 24:25, 28:47
Spendthrift trusts, 14:27, 14:62, 14:70,
14:74, 14:88, 14:92, 14:96,
14:102, 14:124, 14A:24, 14A:25,
14A:29, 14A:48
Surviving spouse, 13:19, 14:29, 14:40
Tax planning, 5A:10, 14:2, 14:21, 14:29
to 14:32, 23:24
Trustees, 14:92, 14:124, 14:128,
14:132, 14A:7, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:44, 14A:46, 14A:48,
14A:50, 24:25, 31:14, 31:15
Uses, 14:21, 14:102
Wills, 14:2

POWER OF ATTORNEY

Durable power of attorney, 14:109,
14:141
Protection, 13:98, 13:106, 14:55, 14:59,
14:75, 14:91, 14:93, 14:109,

POWER OF ATTORNEY—Cont'd

14:115, 14:121, 14:129, 14:135,
14:139, 14:141, 14:143, 14:145
Transfer of property, 14:59, 14:121,
14:143

POWER OF REVOCATION

Settlor, 14:144, 45:14, 46:46

POWER OF WITHDRAWAL

Tax, 14:32, 14:52, 14:116, 14A:48,
14A:50

POWERS OF TRUSTEES

Agents, 28:24
Business, 43:64
Co-trustees, 39:70
Contracts, 28:29
Delegation, 38:7
Discretionary, 28:24
Investments, 43:64
Modification, 34:62
Mortgage, 28:29
Negligence, 39:70
Notice, 39:70, 43:64
Personal, 28:29, 39:70, 43:64
Security, 39:70
Settlor, 28:24, 39:70, 43:64, 46:52
Statutes, 38:7
Tax, 43:64
Termination of trusts, 37:59
Third parties, 39:70, 43:64

PREFERENCES

Assignments, 38:10
Bankruptcy, 1:8, 3:3, 3:13, 3:22, 38:10,
39:90
Creditors, 3:13, 3:22, 23:14, 37:70,
38:10, 39:90
Deposits, 3:22
Fraudulent conveyances, 3:3, 3:13
Insolvency, 3:22, 37:70
Liens, 3:3, 3:13
Trust, 1:8, 19:6, 23:14, 37:70, 38:10
Trustees, 3:13, 19:6, 23:14, 37:70

PREMIUMS

Payment, 8:6, 8:14, 8:16, 8:19, 8:21,
8:23, 8:25, 8:26, 8:32, 8:35, 8:39,
8:42, 8:47 to 8:50, 8:52, 8:53, 9:7,
9:16, 9:25, 9:34, 9:41, 14:33,
30:24

PRESUMPTION

Bank deposits, 13:87
 Breach of trust, 39:70
 Class gifts, 28:47
 Fraud, 39:70
 Gift, 13:113
 Intent, 3:8, 12:18, 12:41
 Joint tenancy, 12:3, 12:18, 12:30, 12:41, 13:39, 13:153
 Probate, 12:3, 37:53
 Settlor, 25:21, 39:70, 48:43
 Spouses, 13:53, 13:74, 13:96, 13:113, 13:153, 25:21
 Trustees, 39:70, 48:43

PRINCIPAL

Accounting, 14A:2, 21:6, 24:19, 37:44, 41:34
 Accumulations, 24:25, 44:53, 48:45
 Animals, 6:8, 6:27, 6:46, 6:48
 Annuities, 8:8, 8:23, 8:26, 9:53, 10:52, 24:11
 Attorneys, 4:17, 14A:2, 14A:8, 14A:11, 14A:29, 14A:35
 Bonds, 21:6, 24:22, 47:04
 Capital gains, 24:11, 24:22, 24:25, 35:23, 47:04
 Charitable remainder trusts, 14:7
 Charitable trust, 32:25
 Compensation, 6:18, 6:29, 6:46, 7:4, 9:7, 9:24, 9:43, 9:53, 14A:28, 21:8
 Deferred compensation, 14A:28
 Definition, 4:17, 14:20, 14A:7, 14A:36, 14A:46, 14A:48, 41:40
 Disclaimer, 14:41, 14:91, 14:107
 Discretion, 5A:5, 7:49, 9:7, 14:16, 14:20, 14:27, 14:36, 14:56, 14:64, 14:86, 14:92, 14:96, 14:98, 14:110, 14:112, 14:116, 14:124, 14:132, 14:140, 14:144, 14A:2, 14A:7, 14A:8, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 23:26, 26:2, 32:25, 33:49, 35:23, 38:9, 41:34, 41:54, 41:64, 43:71, 44:57
 Dividends, 14A:28, 14A:29, 21:6, 24:11, 24:25, 31:24, 35:23
 Employee benefit plans, 10:52
 Expenses, 7:49, 7:50, 8:26, 14:20, 14:144, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:35,

PRINCIPAL—Cont'd

14A:41, 14A:42, 14A:48, 14A:50, 23:15, 24A:04, 39:90, 41:71, 44:57
 Farming, 6:8, 39:6
 Improvements, 6:48, 7:3, 7:38, 7:44, 7:50
 Oil, 43:3
 Payments, 5A:5, 6:7, 6:29, 8:8, 8:23, 8:26, 9:7, 9:24, 9:43, 9:53, 10:30, 10:52, 10:54, 10:56, 14:20, 14:56, 14:72, 14:86, 14:90, 14:110, 14:112, 14:124, 14:132, 14:144, 14A:8, 14A:28, 14A:29, 14A:42, 14A:46, 14A:48, 24:25, 26:2, 47:04
 Profits, 6:48, 14:118, 14A:28, 33:30, 35:23, 39:95
 Receipts, 14A:35
 Settlement, 6:29, 6:46, 14A:2, 14A:7, 14A:22, 14A:24, 14A:25, 14A:35, 14A:39, 14A:41, 14A:46, 14A:48, 14A:50, 33:49, 34:67, 41:34, 41:64, 44:53, 45:1, 48:45
 Statutes, 4:17, 7:3, 8:26, 9:24, 13:14, 14:27, 14:64, 14:90, 14:92, 14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 28:10, 29:23, 31:27, 34:88
 Tax, 6:48, 7:49, 9:7, 13:14, 14:7, 14:8, 14:29, 14:33, 14:41, 14:46, 14:50, 14:70, 14:72, 14:80, 14:82, 14:110, 14:116, 14:124, 14:132, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 24:11, 24:19, 24:22, 24:25, 24A:01, 24A:04, 24A:09, 24A:29, 29:23, 29:36, 31:27, 34:88, 35:23, 37:23, 37:44, 39:90, 39:95, 44:57, 47:04
 Trusts, 5A:5, 10:52, 13:14, 14:7, 14:8, 14:16, 14:20, 14:27, 14:29, 14:33, 14:36, 14:41, 14:46, 14:50, 14:56, 14:60, 14:64, 14:70, 14:72, 14:80, 14:82, 14:86, 14:90 to 14:92, 14:96, 14:98, 14:107, 14:110, 14:112, 14:116, 14:118, 14:124, 14:132, 14:140, 14:144, 14:145, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39,

INDEX

PRINCIPAL—Cont'd

14A:41, 14A:42, 14A:46, 14A:48,
14A:50, 22:15, 23:15, 23:26,
24:11, 24:19, 24:22, 24:25, 28:49,
29:3, 29:36, 31:9, 32:24, 32:25,
33:35, 33:48, 34:67, 34:72, 39:55,
41:64, 41:71, 41:93, 43:71, 44:53,
44:55, 44:57, 48:45, 48:46

Valuation, 14:20, 21:8

PRIORITIES

Bankruptcy, 39:90

Creditors, 5:5, 39:90

PRIVATE FOUNDATIONS

Charities, 45:25

Dissolution, 45:25

Legislation, 45:25

Museums, 45:25

Trusts, 45:25

PRIVILEGES

Contract, 8:3, 8:6, 8:14, 8:19, 8:21,
8:28, 8:30, 8:32, 8:34, 8:43, 8:47,
8:48, 8:52, 14:113

Immunity, 14:113

Trustees, 8:34

PRIVITY

Contract, 14:3

PROBATE

Avoidance, 12:3, 41:80

Claim, 6:3, 6:13, 6:28, 7:3, 7:12, 7:33,
7:42

Conflict of laws, 41:80

Damages, 39:57

Income tax, 39:23

Judgments, 7:28, 14:66, 39:57

Jurisdiction, 4:17, 37:53, 39:57, 41:32,
41:58

Trusts, 14:57, 14:61, 14:66, 14:88,
14:89, 14:94, 14:117, 14:119,
14:135, 31:31, 41:80

Uniform Probate Code, 6:13, 14:135

PROCEEDS

Administrators, 7:6, 7:33, 8:12, 8:21,
37:71

Dower, 7:17, 7:27

Executors, 7:6, 7:33, 8:12, 8:21, 37:71

PROCESS

Agent, 6:25, 7:18, 9:25, 9:43, 14:55,
14:107, 18:5, 24:25, 24A:25,
26:20, 32:23, 35:79, 41:54, 44:69,
48:53

Creditor, 3:3, 3:5, 3:13, 3:19, 3:24,
6:46, 6:48, 6:49, 7:4, 7:5, 7:9,
7:48, 8:6, 8:18, 8:25, 8:26, 8:32,
8:33, 8:38, 8:41, 8:42, 8:48, 8:51,
9:5, 9:7, 9:9 to 9:12, 9:17, 9:18,
9:24, 9:33, 9:50 to 10:51, 10:55,
10:56, 11:4, 11:28, 11:31, 13:113,
14:45, 14:56, 14:102, 14:110,
14A:2, 16:5, 18:5, 21:16, 21:21,
23:14, 23:33, 25:10, 25:18, 25:19,
25:21, 25:24, 26:16, 26:20, 28:53,
28:118, 29:79, 31:4, 33:54, 35:79,
39:90

Filing, 3:3, 3:5, 3:8, 3:9, 3:13, 3:19,
3:24, 3:27, 6:35, 6:46, 6:49, 7:25,
8:26, 9:6, 9:17, 9:46, 10:26, 10:50,
14:101, 14A:2, 16:5, 18:5, 24:25,
25:24, 28:95, 32:23, 44:69, 45:23

Jurisdiction, 3:3, 9:2, 9:8, 9:30, 13:113,
14A:2, 16:5, 18:5, 21:27, 23:1,
23:7, 23:8, 23:22, 23:33, 24:25,
24A:22, 25:10, 25:18 to 26:20,
27:5, 28:1, 28:118, 29:79, 29:81,
31:4, 34:2, 34:48, 34:74, 34:90,
36:16, 37:39, 37:75, 37:78, 39:84,
39:89, 40:3, 40:4, 40:12, 41:47,
41:54, 44:69, 48:13, 48:53

Nonresidents, 6:43, 6:49, 14A:2, 34:74

Personal service, 9:3

Probate, 14:89, 14:119

Show cause, 35:79

Supplemental, 6:11, 8:48, 9:3, 9:7, 9:10,
9:13, 9:14, 9:20, 9:21, 9:25, 9:28,
9:30, 9:32, 9:47, 9:52, 11:24, 11:25

Trustees, 3:13, 7:6, 14A:2, 23:8, 23:14,
23:22, 23:30, 23:33, 24:25, 25:19,
28:53, 32:23, 37:39, 38:11, 41:54,
43:66, 45:7, 45:23, 47:62, 48:43

Waiver, 6:32, 6:46, 6:50, 9:11, 14:55,
14:71, 14:79, 14:89, 14:101,
14:107, 14:119, 14:131, 24:25

PROFESSIONAL TRUSTEES

Banks, 33:42

Trust companies, 33:42, 36:9, 40:62,
40:64, 41:64, 41:71

PROFIT-SHARING PLANS

Income tax, 11:3

PROFIT-SHARING PLANS—Cont'd

State law, **10:2**
Taxation, **10:39**

PROFITS

Damages, **13:104, 14A:28, 45:23**
Estate tax, **33:12**
Income, **6:48, 9:16, 9:48, 11:17, 13:27, 13:87, 13:120, 13:156, 14:118, 14A:28, 18:2, 24:27, 26:31, 28:116, 29:26, 29:29, 30:78, 31:6, 31:19, 33:12, 35:23, 35:24, 36:12, 37:26, 37:35, 37:76, 39:24, 39:26, 39:29, 39:95, 40:52, 41:04, 41:23, 44:81, 45:23, 46:24, 47:24, 47:83, 48:4, 48:15**
Income tax, **11:17, 14A:28, 18:2, 24:27, 28:116, 29:26, 30:78, 31:19, 33:12, 35:23, 35:24, 36:12, 37:26, 37:35, 39:24, 39:26, 39:29, 40:52, 44:81, 45:23, 46:24, 47:24, 47:83, 48:15**
Possession, **13:117, 13:120, 37:26**
Principal, **6:48, 14:118, 14A:28, 33:30, 35:23, 39:95**
Property, **6:48, 7:6, 7:12, 7:24, 7:35, 7:47, 9:48, 13:27, 13:29, 13:35, 13:87, 13:104, 13:116, 13:117, 13:120, 13:156, 13:161, 14:118, 14A:28, 15:2, 26:26, 26:31, 28:116, 30:27, 30:78, 33:12, 35:23, 37:26, 39:24, 39:95, 40:52, 45:23, 48:4**
Recovery, **26:26**
Sale, **6:48, 7:6, 7:24, 7:35, 7:47, 13:27, 13:117, 13:161, 26:26, 26:31**
Third parties, **14A:28**
Trustees, **7:6, 14A:28, 39:24, 45:23**

PROMISSORY NOTES

Consideration, **43:35**

PROPERTY TAX

Estate tax, **33:12**
Imposition, **33:12**
Jurisdiction, **41:33**
Local, **30:25, 43:37**
Sale, **30:25, 37:33**

PROTECTIVE TRUSTS

Restraints on alienation, **33:40**

PRUDENT MAN

Standard, **42:70**

PRUDENT MAN—Cont'd

Trustee, **42:70**

PUBLIC BENEFIT

Charitable trusts, **32:25, 33:36**

PUBLIC FUNDS

Investments, **21:8**

PUBLIC POLICY

Accumulations, **36:9**
Charitable trusts, **32:25, 33:36**
Conflict of laws, **14:24, 14A:2, 39:75, 43:76**
Consideration, **13:166, 13:172, 14:24, 14A:28, 37:70**
Contract, **8:26, 13:10, 13:166, 14:17, 14A:28, 37:70**
Discretionary trusts, **25:5, 39:63**
Fraud, **14A:28, 26:2, 26:16, 26:28, 28:118, 30:63, 31:4, 33:34, 37:70, 37:78, 38:4, 39:86, 41:85**
Generally, **46:38**
Gift, **14A:2, 39:75**
Perpetuities, **14:24, 14A:2, 36:9**
Settlement, **13:6, 13:172, 14A:2, 30:63, 39:75, 39:78**
Spendthrift trusts, **14:17, 14:27, 14:50, 14:94, 43:61, 43:76**
Tort, **14:17, 14:27, 14:94, 14A:2**
Trustees, **14A:2, 14A:28, 22:12, 29:85, 32:25, 33:36, 36:9, 37:70, 39:63, 39:75**

QUALIFICATION

Trustees, **14A:2, 14A:48**

QUALIFIED DOMESTIC TRUSTS

Estate tax, **14:7**

QUALIFIED PERSONAL RESIDENCE TRUSTS

Planning, **2:10**

QUALIFIED RETIREMENT PLANS

Income tax, **11:3**

QUALIFIED TERMINABLE INTEREST PROPERTY

Estate tax, **4:2**
Gift tax, **4:2, 14:29**
Marital deduction, **13:14, 14:29**
Power of appointment, **4:2, 14:29**
Surviving spouse, **13:14, 14:29**

INDEX

QUANTUM

Evidence, 34:75

RATES

Gift tax, 14A:29

Income tax, 14A:29, 17:1 to 24:2, 24:9, 24:11, 24:13, 24:15, 29:24, 29:25, 29:36, 35:24 to 37:26, 39:23, 39:90, 42:25, 44:19, 47:24

Interest, 3:10, 7:4, 14A:29, 17:2, 21:6, 22:1, 24:2, 24:9, 24:11, 24:13, 24:15, 24:19, 29:29, 30:25, 30:33, 35:29, 37:26, 37:33, 39:23, 39:37, 39:90, 41:34

RATIFICATION

Trustees, 22:12

REAL ESTATE

Accumulations, 31:8

Estate tax, 14:11, 24:22

Executors, 12:7, 12:34

Foreign, 20:4, 23:14, 24:22, 24A:28, 28:128, 29:33, 40:52, 41:34, 41:36, 44:111, 47:24

Gifts, 5:5, 14:11, 14:77

Improvements, 7:2, 7:19

Jurisdiction, 5:5, 12:26, 20:4, 24:22, 31:8, 47:24, 47:83

Leases, 30:72

Liability insurance, 5:5

Management, 13:56, 21:2, 21:10, 23:14, 30:40, 33:42, 40:52, 47:24, 47:83

New York, 5:5

Perpetuities, 31:8

Possession, 12:11, 14:11, 30:72

Power of appointment, 14:11, 14A:25

Sales, 24:22, 29:33, 47:24

Security interest, 7:2

Tort, 17:6

Trustees, 12:7, 12:34, 14A:25, 23:14, 30:44, 31:8, 33:42, 41:34, 41:36

Trusts, 5:5, 14:11, 14:77, 14A:25, 14A:42, 23:14, 24:22, 30:40, 30:44, 31:8, 33:42, 36:13, 40:52, 47:24

Valuation, 30:25

REASONABLE TIME

Disclaimer, 14:42

RECEIPTS

Form, 24A:08

Reporting, 26:31

RECEIVERS

Appointment, 33:55, 35:79

Trustees, 6:33, 7:6, 7:33, 8:34, 10:36

RECORDING

Spendthrift trust, 14A:28

Title, 12:13, 14A:35

Trust instrument, 14A:28, 14A:35

RECORDS

Duty, 14A:28, 28:97, 32:18, 37:66, 41:54, 41:71, 43:64, 45:12, 45:23, 46:37, 46:76

Probate, 4:17

Trust instrument, 14:50, 14A:2, 14A:8, 14A:28, 14A:35, 14A:41, 14A:48, 14A:50, 26:5, 31:16, 40:15, 40:37, 43:64

Trustee, 3:11, 3:25, 14:50, 14:124, 14A:2, 14A:8, 14A:24, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 20:10, 24:25, 24:27, 25:8, 25:10, 26:5, 26:6, 28:128, 31:16, 31:24, 32:18, 32:23, 34:82, 34:89, 37:66, 40:15, 40:37, 41:71, 43:64, 45:12, 45:23

RECOVERY

Payments, 3:22, 6:13, 9:22, 9:24, 9:43, 9:49, 10:24, 23:7, 26:26

REDEMPTION

Equity of redemption, 6:24

Mortgage, 6:24

REENTRY

Trust, 23:25

REFERENCES

Fees, 21:8

Report, 41:41

REGISTRATION

Assets, 14A:2, 21:11, 29:85, 33:28, 33:36, 33:42, 34:83, 36:16, 36:20, 37:26, 37:81, 39:95, 40:44, 40:62, 42:37, 42:94, 43:36, 44:49, 45:23, 45:24, 46:20

Charitable trusts, 32:28, 33:36

Land titles, 30:72

REGISTRATION—Cont'd

Trusts, 14A:2, 19:8, 28:42, 29:3, 29:21, 29:85, 30:18, 30:19, 30:66, 31:22, 32:18, 32:28, 32:30, 33:11, 33:36, 33:42, 34:83, 35:56, 35:68, 36:9, 36:14, 37:21, 37:26, 38:20, 39:21, 39:74, 39:93, 40:44, 40:62, 42:15, 42:73, 42:85, 42:94, 43:16, 43:22, 43:23, 43:36, 43:70, 43:80, 44:15, 44:39, 44:49, 44:50, 45:25, 46:39, 47:48, 47:64, 48:12, 48:13, 48:43

REIMBURSEMENT

Contract, 9:21
Tort, 14A:24
Trustee, 14:36, 14:138, 14A:24, 14A:46, 14A:48, 31:13, 40:38, 41:71

RELATIVES

Construction, 42:94
Spendthrift trusts, 42:94, 43:76
Spouse, 8:44, 40:33, 42:94, 43:76
Trustees, 42:94

RELEASE

Breach of trust, 39:70
Consent, 14:130, 14A:7, 25:8, 28:37, 34:88, 39:70
Creditors, 9:43, 9:49, 9:53, 14:8, 14:32, 14:43, 14:52, 14:66, 14:78, 14:90, 14:94, 14:96, 14:98, 14:130, 14:132, 14:136, 14:148, 14A:7, 14A:35, 14A:46, 14A:48, 25:8, 25:15, 26:5, 37:70
Husband, 9:53
Power of appointment, 14:8, 14:32, 14:40, 14:55, 14:90, 14:96, 14:130, 14:132, 14A:7, 14A:35, 14A:46, 14A:48
Presumptions, 14A:7, 14A:46
Remedies, 25:8, 25:15
Spouse, 7:19, 7:23, 9:43, 9:53, 14:40, 14:96, 14:100, 14:136, 14A:7, 14A:46, 14A:48
Trustees, 14:132, 14A:7, 14A:46, 14A:48, 28:37, 37:70, 39:70
Wife, 9:53

RELIANCE

Fraud, 17:8, 34:67

RELIGION

Adoption, 35:1
Charitable trusts, 32:25, 33:36
Evidence, 33:3, 33:36
Trust, 30:65, 32:25, 33:36, 46:42
Trustee, 32:25, 33:36

REMAINDER

Accounting, 14A:2
Charitable remainder trusts, 2:10, 13:19, 14:7, 14:34
Charitable trusts, 14:34
Contingent, 3:11, 12:4, 12:40, 14:32, 14A:46, 14A:48
Disclaimer, 14:32, 14:41, 14:125
Duration, 14A:2
Estate tax, 13:15, 13:19, 14:5, 14:7, 14:11, 14A:2, 14A:8, 14A:11, 14A:46
Expenses, 3:8, 8:26, 14:20, 14:35, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:35, 14A:41, 14A:42, 14A:48, 14A:50
Gift tax, 13:19, 14:5, 14:9, 14:32, 14:35, 14A:2, 14A:46
Income tax, 14:34, 14:70, 14:124, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 29:25
Life tenant, 14:13, 14:41
Partition, 12:40
Power of appointment, 13:19, 14:11, 14:25, 14:32, 14:41, 14:70, 14:124, 14:128, 14:130, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:35, 14A:41, 14A:46, 14A:48, 14A:50
Revocation, 14A:24
Spendthrift trust, 14:20, 14:58, 14:66, 14:70, 14:124, 14:128, 14:130, 14:140, 14A:8, 14A:28, 14A:42, 14A:46, 14A:48, 14A:50
Termination, 14:9
Trustee, 2:10, 3:5, 3:8, 3:11, 14:7, 14:11, 14:20, 14:25, 14:32, 14:34, 14:58, 14:66, 14:124, 14:128, 14:130, 14:140, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50

INDEX

REMAINDER—Cont'd

- Valuation, **14:20**
- Vested, **14:32, 14:124, 14:140, 14A:7, 14A:46, 14A:48**
- Waste, **13:19**

REMEDIES

- Accounting, **14A:2, 25:1, 25:9**
- Breach of trust, **40:26, 43:79**
- Constructive trust, **22:12, 34:67**
- Contempt, **25:1, 25:8, 25:12, 25:13, 25:19**
- Creditor, **1:8, 2:6 to 4:8, 14:110, 14A:2, 14A:11, 14A:42, 16:5, 17:4, 17:10, 18:4, 18:5, 23:9, 25:1, 25:3, 25:4, 25:6, 25:7, 25:9, 25:10, 25:14, 25:18 to 25:24, 29:78, 34:67, 34:75, 34:87, 38:4, 41:85, 41:89, 42:84, 43:79, 44:53, 47:75, 47:85**
- Damages, **25:19, 25:24, 33:32, 40:26**
- Discovery, **14A:2, 14A:42, 25:10 to 25:17, 25:19, 34:75, 41:89, 47:75**
- Information, **25:8, 25:10, 25:11, 25:14, 25:15, 25:17 to 25:19, 25:21, 25:23, 33:32, 43:79**
- Injunctions, **25:20, 29:81, 34:75, 35:78, 41:89, 42:84, 47:75**
- Parties, **4:8, 25:8, 25:10, 25:11, 25:13, 25:16, 33:32, 34:75, 47:75**
- Procedure, **14A:2, 14A:42, 25:8, 25:11, 25:13, 25:14, 25:16, 29:81, 34:75, 35:78, 39:85, 40:8, 41:89, 42:84, 47:75**
- Specific Performance, **40:26**
- Third parties, **4:8, 33:32**
- Trustee, **2:7, 2:11, 9:47, 14:110, 14A:2, 14A:11, 14A:42, 22:12, 25:4, 25:6 to 25:8, 25:10, 25:12, 25:14, 25:18 to 25:20, 25:24, 34:67, 34:87, 40:26, 43:79, 47:85**

REMOVAL OF TRUSTEE

- Breach of trust, **40:26**
- Jurisdiction, **40:26**

RENT

- Collection, **6:30**
- Estate tax, **14:11**
- Trust, **7:5, 7:23, 7:41, 14:11, 14:62, 25:4, 26:12**

RENUNCIATION

- Donee, **14:37, 14:38, 14:113**

RENUNCIATION—Cont'd

- Income tax, **24:7**
- Power of appointment, **14:85**

REORGANIZATION

- Creditors, **3:5, 3:9, 8:48, 18:5, 21:8, 29:82, 40:36**
- Trustee, **3:5, 3:9, 29:82, 40:36**
- Trusts, **40:36**

REPAIR

- Administrators, **7:33**
- Executors, **7:33**
- Payment, **6:19, 7:31**
- Trust property, **28:29**
- Trustees, **7:33, 28:29**

REPORT

- Accounting, **14A:2, 24:13, 40:62, 43:85**
- Business trusts, **17:3, 40:62**
- Courts, **14A:2, 24A:23, 25:17, 26:3, 26:12, 30:36, 34:30, 35:56, 35:79, 37:39, 39:40, 39:84, 40:62, 41:54**
- Creditors, **14A:2, 14A:50, 25:17, 26:3, 26:12, 31:10, 35:79, 41:64**
- Ethics, **22:9**
- Grantor trusts, **17:3**
- Receipts, **26:31**
- Review, **24:25, 34:90, 36:8, 40:62, 43:42**
- Trusts, **14A:2, 14A:50, 17:3, 24:2, 24:12 to 24:14, 24:25 to 24:28, 31:10, 31:22, 32:29, 35:56, 36:14, 39:24, 39:84, 40:62, 41:64**

REPRESENTATION

- Parties, **4:8, 4:10, 4:19, 13:11, 14:3, 29:10, 40:4, 40:5, 42:10, 45:24**
- Payments, **26:26**

REPUTATION

- Trustee, **34:29, 37:39, 43:40, 48:28, 48:39**

RESERVATION

- Settlor, **31:7, 31:14, 31:24, 45:14**

RESERVES

- Charitable trusts, **32:25**
- Creation, **14A:28**
- Distributions, **14A:28, 32:25**

RESIDENCE

- Charitable trusts, **38:19**

RESIDENCE—Cont'd

Conditions, 14A:22, 33:16, 33:49, 35:28
 Conflict of laws, 14:24, 14A:2, 34:72, 34:89, 41:80
 Estate planning, 2:10, 4:17, 5A:6, 14A:46
 Jurisdiction, 4:17, 7:1, 13:113, 14:24, 14A:2, 14A:7, 14A:8, 14A:24, 14A:28, 14A:35, 14A:41, 14A:50, 22:13, 24:22, 24:24, 24:25, 32:27, 33:16, 34:72, 34:89, 35:77, 36:10, 37:25, 39:68, 40:27, 44:49, 47:60
 Possession, 7:15, 7:43, 13:84, 14:13, 14A:46, 24:25, 36:10, 38:19

RESIGNATION

Agreement, 14A:8, 23:25, 28:94
 Costs, 14A:8, 34:89
 Settlor, 14A:8, 23:22, 23:25, 34:89, 39:70, 43:64, 43:79
 Trustees, 14A:8, 23:22, 23:25, 34:89, 39:70, 43:64, 46:55

RESTATEMENT

Perpetuities, 14:24
 Trusts, 5A:3 to 5A:5, 5A:8, 14:14, 14:21, 14:23, 14:24, 14:47, 24A:21, 31:16

RESTITUTION

Corporation, 6:51, 14A:24
 Generally, 40:26
 Remedies, 40:26
 Removal of trustee, 40:26
 Trust, 6:7, 6:51, 9:13, 14:56, 14:66, 14:134, 14A:24, 22:13, 33:43, 40:15, 40:26
 Trustee, 14:56, 14:66, 14:134, 14A:24, 22:13, 33:43, 40:15, 40:26

RESTRAINTS ON ALIENATION

Common law, 33:40
 Personal property, 14:118
 Protective trusts, 33:40
 Spendthrift trusts, 14:80, 14:118

RESTRICTIONS

Charitable trusts, 29:60, 45:7

RESULTING TRUSTS

Breach of trust, 36:10
 Creation, 36:10

RESULTING TRUSTS—Cont'd

Fraud, 36:10
 Perpetuities, 36:10
 Remoteness, 36:10
 Settlor, 36:10
 Vesting, 36:10

RETENTION

Trust investments, 14A:28
 Trust records, 14A:41, 14A:46

RETIREMENT

Accumulations, 38:7
 Alienation, 10:30, 11:4 to 11:7, 11:9, 11:10, 11:12, 11:13, 11:15, 14:102
 Deferred compensation, 9:8, 9:35, 9:52, 10:2, 10:6 to 10:8, 10:11, 10:14, 10:22, 10:29, 10:34, 10:37, 10:39, 10:41, 10:42, 10:46, 10:48 to 10:51, 14A:28
 Employee benefit trusts, 6:35
 Estate planning, 5:2, 5:5, 14:36
 Estate tax, 14A:2
 Federal law, 6:1, 6:35, 9:7, 9:42, 10:35, 10:38, 10:45, 11:1, 11:5 to 11:7, 11:10, 11:13, 11:19, 11:34 to 14:36, 14A:2, 23:4
 Gift tax, 14A:2
 Income tax, 6:16, 6:26, 6:30, 6:43, 6:45, 8:40, 9:6, 9:19, 9:21, 10:5, 10:22, 10:23, 10:29, 10:41, 10:43, 10:48, 11:3, 11:17, 14A:2, 14A:28, 14A:36, 37:35
 Investment, 9:17, 9:25, 11:14, 14A:22, 14A:28, 21:7, 33:41, 37:35, 38:7, 38:11, 39:70
 Partnership, 1:5, 5:5, 6:1, 6:51, 7:49, 14A:2, 14A:36, 23:4, 28:94
 Perpetuities, 14A:2, 38:7, 45:9
 Plans, 1:5, 5:2, 5:4, 5:5, 6:1, 6:2, 6:10, 8:1, 8:3, 8:9, 8:14, 8:15, 8:20, 8:24, 8:26, 8:27, 8:31, 8:34, 8:35, 8:37, 8:40, 8:42, 8:44, 8:45, 8:50, 8:52, 9:1, 9:7, 9:17, 9:47, 9:51, 10:1 to 10:56, 11:1 to 11:19, 14:102, 14A:28, 21:7, 23:4, 33:35, 45:8
 Public employee retirement plans, 10:56
 Qualified Retirement Plans, 5:4, 10:42, 10:44, 11:2, 11:3, 11:7, 11:9, 11:18
 Savings and loan association, 6:51

INDEX

RETIREMENT—Cont'd

Spendthrift trust, 10:18, 10:21, 10:30,
10:42, 10:52, 14:102, 14:106,
14A:28, 14A:36

State law, 5:5, 6:2, 6:30, 9:2, 10:1 to
10:4, 11:1, 11:5 to 11:7, 11:9,
11:13 to 11:15, 11:19, 13:2,
14A:28, 23:4

RETURNS

Estate tax, 14A:2, 14A:8, 14A:11,
14A:46, 24:25

Form 1041, 24:25

Gift tax, 14A:2, 14A:46, 24:25, 28:97

Income tax, 14:50, 14:124, 14A:2,
14A:8, 14A:11, 14A:28, 14A:35,
14A:39, 14A:42, 14A:46, 14A:48,
14A:50, 16:3, 17:6, 24:13, 24:25,
28:97, 38:21, 40:51, 42:23, 44:18,
45:23

State tax, 14A:11

REVERSION

Settlor, 45:11

Trustees, 45:11

REVIEW

Investments, 21:8, 24:25

REVOCABLE TRUSTS

Creation, 14A:46

Creditors, 14:58, 14:138, 14A:46

Estate planning, 14A:46

Gift tax, 14A:46

Income tax, 14A:46, 24:2

Spouse, 14:58, 14A:46, 24:2

REVOCATION

Bankruptcy, 14A:24, 14A:36, 34:72

Modification, 14A:24

Settlor, 14:50, 14:144, 14A:24, 14A:36,
23:28, 34:72, 37:62, 38:13, 40:39,
43:63, 45:14, 46:46, 47:53

Statutes, 14:144, 14A:24, 14A:36

Trustee, 14:50, 14:144, 14A:24,
14A:36, 23:28, 34:72, 35:66,
37:62, 38:13, 40:39, 47:53

RHODE ISLAND

Accounting, 20:3

Executors, 12:42

Guardian, 14:125

Marital property, 5:5, 13:137 to 13:139

RHODE ISLAND—Cont'd

Statutes, 5:5, 16:5, 18:5, 20:3

Trust, 7:41, 14:124, 14A:39, 20:3

Trustee, 14:124, 14A:39

RISK

Compensation, 1:2, 11:27

ROLLOVERS

Retirement plans, 10:23, 10:26, 10:37,
10:43, 10:54

S CORPORATION

Accumulated earnings, 17:3

Election, 17:3, 18:2, 24:6

Shareholders, 17:3

SALARY

Agreement, 9:11, 9:24

Amount, 9:2, 9:3, 9:5, 9:9, 9:11, 9:12,
9:14, 9:17 to 9:19, 9:21, 9:25,
9:27, 9:29, 9:30, 9:33, 9:35, 9:36,
9:38, 9:39, 9:41, 9:43, 9:44, 9:47
to 9:50, 9:52, 9:53

Commission, 9:2, 9:5, 9:9, 9:11, 9:12,
9:14, 9:17, 9:18, 9:24, 9:25, 9:27,
9:29, 9:35, 9:36, 9:38, 9:39, 9:43,
9:44, 9:47 to 9:49, 9:52, 9:53

Control, 9:2, 9:3, 9:24, 9:29, 9:51

Deferred compensation, 9:35, 9:52

Income tax, 9:3, 9:19, 9:21, 11:17, 17:1,
29:25

Lien, 9:5, 9:19, 9:43

Loyalty, 17:1

Reduction, 11:15, 11:16

Right, 9:3, 9:12, 9:14, 9:21, 9:25, 9:29,
9:33, 9:38, 9:39, 9:41, 9:42, 9:47,
9:49, 9:50, 9:52

Self-employment, 9:2

Statutes, 9:2, 9:5, 9:24, 9:38, 9:51

Time, 9:2, 9:3, 9:5, 9:9, 9:14, 9:19,
9:21, 9:24, 9:29, 9:30, 9:33, 9:35,
9:36, 9:39, 9:41, 9:43, 9:44, 9:47
to 9:53

Unemployment compensation, 9:3, 9:5,
9:11, 9:12, 9:14, 9:17, 9:19, 9:21,
9:25, 9:27, 9:29, 9:30, 9:33, 9:35,
9:36, 9:38, 9:39, 9:42 to 9:44, 9:47
to 9:50, 9:52, 9:53

United States, 9:25, 9:42, 11:17

Waiver, 9:11

SALE

Acceptance, 7:30, 14:38, 14:49, 14:51, 14:53, 14:55, 14:57, 14:59, 14:61, 14:63, 14:65, 14:69, 14:73, 14:75, 14:77, 14:81, 14:85, 14:89, 14:91, 14:93, 14:95, 14:99, 14:101, 14:103, 14:105, 14:113, 14:121, 14:123, 14:125, 14:129, 14:131, 14:135, 14:137, 14:139, 14:143, 14:149, 44:113

Administrators, 7:6, 7:33

Advertisement, 7:42

Agents, 24:25

Charitable trusts, 14:34, 33:36

Conditions, 10:8, 28:29, 29:82, 35:28, 37:70

Consideration, 6:29, 9:37, 14:49, 14:73, 24:8, 30:14, 31:15, 35:69, 37:70, 41:34, 45:21

Construction, 3:5, 7:25, 7:28, 7:31, 7:33, 7:36, 7:49

Contracts, 6:49, 8:16, 8:25, 8:37, 8:51, 9:3, 9:21, 9:32, 9:34, 9:47, 13:2, 14:57, 14:77, 14:109, 14:117, 24:11, 28:29, 28:93

Court, 3:3, 3:5, 5A:7, 6:5, 6:7, 6:10, 6:11, 6:18, 6:22, 6:25, 6:29, 6:35, 6:42, 6:43, 6:49, 6:52, 6:53, 7:5, 7:6, 7:9, 7:11, 7:15, 7:23, 7:25, 7:26, 7:29 to 7:31, 7:33, 7:34, 7:42, 7:45, 7:46, 7:49, 7:51, 7:52, 8:5, 8:16, 8:18, 8:25, 8:51, 9:3, 9:18, 9:21, 9:25, 9:34, 9:36, 9:38, 9:42, 9:47, 9:50, 9:53, 10:8, 12:11, 12:26, 12:52, 13:2, 13:6, 13:138, 14:42, 14:55, 14:57, 14:61, 14:65, 14:73, 14:89, 14:93, 14:113, 14:117, 14:119, 14:123, 14:125, 14:129, 14:139, 16:4 to 18:5, 22:10, 28:53, 30:25, 31:15, 33:36, 35:69, 37:70, 39:90, 41:34, 42:40, 42:41, 42:50, 42:61, 42:80

Deed, 7:5, 7:7, 7:19, 7:23, 7:25, 7:26, 7:30, 7:45, 7:48, 7:52, 33:36

Discretion, 7:49, 14:34, 24:8, 33:36, 41:34

Duties, 14:113, 14:117, 18:4, 31:15, 39:33, 41:34

Executors, 7:6, 7:33, 12:25, 12:35

Gift, 12:2, 13:161, 13:167, 14:34, 14:38, 14:49, 14:59, 14:77, 14:101, 14:117, 18A:1, 24:7,

SALE—Cont'd

24:11, 24:25, 28:53, 29:82, 35:28

Gift tax, 18A:1, 24:7, 24:25

Investments, 21:8, 24:15, 24:25, 44:113

Life estates, 7:44

Mandatory, 3:3, 14:34, 22:10, 24:25

Methods, 21:8

Notice, 3:5, 6:49, 7:24 to 7:26, 7:45, 9:15, 14:77, 24:8, 24:25, 29:82, 37:70, 39:90, 44:113

Parcels, 7:38, 7:45, 7:46

Payment, 6:28, 6:35 to 6:38, 6:42, 6:48, 6:49, 6:53, 7:15, 7:17, 7:18, 7:23, 7:24, 7:30, 7:31, 7:35, 7:38, 7:44, 8:8, 8:16, 8:25, 9:3, 9:15, 9:21, 9:24, 9:25, 9:34, 9:37, 9:38, 9:42, 9:50, 10:40, 12:37, 14:34, 16:4 to 18:5, 21:8, 24:7, 24:25, 28:53, 29:82, 37:70, 39:33, 39:90, 41:34

Price, 6:28, 6:49, 7:4, 7:7, 7:21, 7:34, 7:44, 7:46, 7:48, 7:49, 35:28

Proceeds, 6:5, 6:7, 6:13, 6:26, 6:28, 6:29, 6:47, 6:49, 7:3 to 7:9, 7:11, 7:14 to 7:19, 7:21, 7:24 to 7:29, 7:31, 7:33 to 7:39, 7:42 to 7:49, 7:51, 8:5, 8:8, 8:16, 8:25, 8:37, 8:51, 9:3, 9:21, 9:24, 9:25, 9:32, 9:34, 9:47, 12:11, 13:48, 13:159, 13:161, 14:34, 24:15, 24:25, 26:26, 26:31, 29:33, 35:28, 37:70, 39:33, 39:90, 42:40, 42:41, 42:50, 42:61, 42:80

Remedies, 9:47, 16:5, 18:4, 18:5

Restitution, 6:7, 6:35, 6:49, 7:4, 7:35, 10:40, 14:121

Securities, 5A:7, 6:10, 6:42, 6:49, 21:8, 22:10, 24:11, 24:25, 26:26, 33:36, 44:113, 45:21

Settlor, 24:7, 24:25, 33:36, 37:70, 45:21

Third party, 9:24, 12:35, 12:36, 12:43, 12:47, 13:117, 14:57, 14:79, 14:115, 35:69

Transfer of property, 14:59, 14:101, 14:121, 14:131, 14:143, 14:149, 24:8, 41:34

Trust property, 24:8, 28:29, 33:36, 37:70

Trustee, 3:5, 6:22, 6:23, 7:28, 8:37, 9:47, 14:34, 14:55, 14:59, 14:61, 14:73, 14:75, 14:93, 14:109, 14:131, 14:139, 14:143, 24:8,

INDEX

SALE—Cont'd

24:15, 24:25, 28:53, 29:82, 31:15,
33:36, 41:34, 42:61, 45:21

SANCTIONS

Trustee, 3:8, 25:8, 26:5, 26:8, 31:11,
33:36

SAVINGS ACCOUNTS

Archer Medical Savings Accounts,
10:47
Deposits, 6:1
Health Savings Accounts, 9:28, 10:6,
10:47, 10:52

SAVINGS BANKS

Deposits, 37:35

SCHOOLS

Defined, 6:14, 9:5
Mortgage, 6:14
Support, 6:14, 9:5

SECRECY

Profits, 24:27
Settlor, 20:4, 25:10, 32:28, 34:75,
34:83, 40:62, 47:79, 47:81
Spouse, 32:28
Trustees, 26:25, 32:28, 34:83, 37:39,
40:62, 47:81
Trusts, 19:5, 22:1, 24:23, 24:27,
24A:21, 26:25, 32:28, 34:83,
35:57, 40:62, 47:81

SECURITIES

Administrators, 28:103, 28:104, 28:113
Creditors, 1:6, 5:5, 5A:7, 6:10, 6:49,
6:51, 9:4, 14A:11, 21:8, 22:15,
32:32
Estate tax, 14A:11, 24:22, 24:25, 32:18
Life insurance trusts, 5:5
Sales, 24:22, 24:25, 29:36, 46:25, 47:24
Shareholders, 24:11, 24:27, 31:25,
33:16, 35:23, 40:52
Trustees, 14A:11, 24:25, 28:32, 33:36,
35:44, 35:65, 37:39, 41:54, 45:17,
47:81
Valuation, 21:8

SECURITY

Breach of trust, 39:70
Consideration, 4:11, 6:14, 6:29, 9:14,
23:7, 25:15, 37:70, 40:36, 41:34

SECURITY—Cont'd

Corporate, 17:4, 23:22, 30:29, 34:75,
39:10, 39:70, 44:9, 45:23
Debt, 1:3, 3:22, 6:7, 6:9, 6:10, 6:34,
6:35, 6:46, 6:53, 7:2, 7:35, 8:22,
8:44, 9:6, 9:9, 9:12 to 9:14, 9:17,
9:21, 9:24, 9:25, 9:27, 9:28, 9:36,
9:41 to 9:44, 9:47, 9:50, 11:28,
28:53, 34:89, 40:36, 41:12
Mortgages, 7:21, 7:49
Negligence, 6:39, 39:70
Sale, 3:3, 6:7, 6:10, 6:25, 6:26, 6:28,
6:29, 6:35, 6:36, 6:48, 6:53, 7:4,
7:5, 7:21, 7:35, 7:46, 7:49, 8:51,
9:15, 9:21, 9:24, 9:25, 9:36, 9:38,
9:42, 9:47, 9:50, 21:8, 28:53,
33:36, 37:70, 39:90, 41:34
Trustee, 3:21, 3:22, 9:7, 9:47, 21:20,
23:22, 24:27, 25:7, 28:53, 30:62,
33:36, 34:29, 34:89, 39:70, 40:36,
41:34, 43:58, 45:23
Trusts, 5:2, 5:5, 6:35, 10:1, 22:11,
24:27, 25:7, 30:62, 33:36, 34:89,
37:70, 39:70, 40:36, 41:75, 43:58,
48:41

SECURITY DEPOSITS

Mortgage, 7:5

SELF-EMPLOYMENT

Pension, 9:2
Retirement, 9:2

SEPARATE MAINTENANCE

Agreement, 14A:22
Income tax, 6:45, 9:19, 9:21
Tax, 6:45, 9:14, 9:17, 9:19, 9:21, 9:27,
10:27
Trust, 9:17, 14A:22

SEPARATE PROPERTY

Estate tax, 14:33
Spouses, 4:19, 7:20, 7:30, 7:49, 13:2,
13:4 to 13:7, 13:13, 13:21, 13:26,
13:29, 13:32, 13:33, 13:41, 13:53,
13:54, 13:56, 13:58, 13:68, 13:74,
13:76, 13:77, 13:83, 13:92,
13:103, 13:104, 13:106, 13:113,
13:115, 13:135, 13:137, 13:147,
13:149, 13:151, 13:155, 13:161,
13:163, 13:164

SEPARATE TRUSTS

Multiple trusts, 23:14

SEPARATION AGREEMENT

Basis, 13:82

SEQUESTRATIONBeneficiary, 8:32, 14A:11, 39:66, 41:64,
42:66, 42:77, 42:94, 43:61, 43:64,
44:43, 47:58, 48:36

Creditor, 8:32, 14A:11, 42:77, 43:64

Support, 8:32, 14A:11

SERVICE OF PROCESS

Creditor, 9:7, 25:21

Filing, 28:95

Jurisdiction, 34:74, 39:84, 39:89

Nonresidents, 34:74

Supplemental, 9:7

SET-OFF

Breach of trust, 35:79

Contract, 35:79

Trust, 35:79

Trustee, 35:79

SETTING ASIDE

Conveyances, 39:75

Creditors, 6:34, 34:87, 39:75, 47:85

Support, 6:34

Trust, 34:87, 39:75, 47:85

Trustee, 34:87, 47:85

SETTLEMENT

Administrators, 45:1

Charitable trusts, 32:28

Claims, 6:1, 6:14, 6:29, 6:39, 6:46, 9:4,
9:25, 9:49, 10:32, 11:34, 13:9,
14:26, 14:104, 14A:2, 14A:7,
14A:24, 14A:25, 14A:35, 14A:39,
14A:41, 14A:46, 14A:48, 20:7,
22:2, 23:3, 23:14, 24:7, 25:1,
29:82, 30:72, 32:28, 34:89, 39:78,
40:29, 40:31, 42:94, 48:44

Co-trustees, 34:89

Husband, 10:32, 13:6, 14A:25, 45:18

Marital Property, 11:10, 13:6, 13:9,
13:55, 13:172, 14A:35, 14A:41Modification, 14A:2, 14A:24, 14A:46,
33:40, 38:15Spendthrift trust, 14:26, 14:104,
14A:25, 14A:46, 14A:48, 14A:50,
30:60, 40:29, 40:43, 44:42

Wife, 10:32, 13:6, 14A:25

SETTLORAccounting, 14A:2, 25:1, 30:44, 31:7,
34:89, 35:44, 40:62Actions, 14:15, 14:17, 14A:22, 14A:24,
14A:28, 14A:29, 14A:35, 14A:42,
14A:46, 14A:50, 22:13, 25:8,
25:20, 25:21, 26:5, 26:8, 26:12,
26:20, 28:37, 29:65, 33:40, 34:66,
34:67, 34:69, 34:71, 34:75, 34:76,
34:89, 39:63, 45:7, 45:11, 47:69,
47:71Capacity, 14:104, 14A:35, 22:12, 23:17,
26:10, 28:44, 30:44, 30:59, 31:16,
31:24, 32:28, 33:44, 34:72, 34:89,
35:64, 36:9, 36:10, 37:62, 37:65,
39:69, 39:75, 40:62, 41:64, 41:73,
41:80, 42:44, 42:65, 42:70, 43:63
to 43:65, 43:68, 43:76, 44:45,
45:17, 46:60, 47:52Charitable trusts, 30:58, 32:25, 32:28,
33:36, 45:7

Clarity, 28:44, 29:59, 31:7, 33:36

Compensation, 10:37, 14A:28, 23:27

Construction, 14:24, 14A:7, 14A:8,
14A:11, 14A:28, 14A:35, 14A:39,
14A:41, 14A:42, 14A:46, 14A:50,
22:13, 26:17, 26:21, 29:67, 29:85,
41:73, 42:94Control, 1:6, 2:6, 2:7, 2:11, 2:12, 13:14
to 14:14, 14:22, 14:24, 14:27,
14:29, 14:46, 14:88, 14:106,
14:116, 14:144, 14A:2, 14A:8,
14A:28, 20:9, 22:12, 23:15, 23:17,
23:21, 23:22, 23:25, 24:7, 24:25,
25:1, 25:4, 25:8, 25:10, 25:19,
26:6, 26:8, 26:10, 26:13, 26:16,
26:21, 26:23, 28:42, 30:67, 31:12,
33:38, 34:55, 34:83, 34:89, 35:44,
35:56, 37:66, 38:13, 39:24, 39:65,
39:68, 40:40, 41:95, 43:64, 43:68,
45:7, 45:14, 46:60, 47:55, 47:69,
47:81Corporation, 1:6, 2:11, 10:37, 14A:22,
14A:24, 14A:36, 14A:46, 20:4,
23:11, 23:17 to 23:21, 24:6, 24:25,
25:7, 26:10, 26:12, 29:85, 31:4,
33:36, 33:42, 34:72, 34:89, 37:62,
39:24, 42:94, 43:63, 43:68, 44:99Court, 2:4, 2:6, 3:17, 13:54, 14:17,
14:20, 14:24, 14:25, 14:27, 14:32,
14:50, 14:52, 14:54, 14:56, 14:64,
14:70, 14:88, 14:102, 14:104,

INDEX

SETTLOR—Cont'd

14:106, 14:108, 14:110, 14:114,
14:116, 14:120, 14:124, 14:126,
14:128, 14:132, 14:136, 14:140,
14:142, 14:144, 14A:2, 14A:7,
14A:8, 14A:11, 14A:22, 14A:24,
14A:25, 14A:28, 14A:29, 14A:35,
14A:36, 14A:41, 14A:42, 14A:46,
14A:50, 20:4, 20:5, 20:9, 20:10,
21:21, 21:22, 22:12, 22:13, 22:15,
23:15, 23:25, 23:28, 24:6, 25:4,
25:5, 25:7, 25:8, 25:10, 25:19,
25:20, 26:2 to 26:8, 26:10, 26:12
to 26:24, 28:24, 29:85, 30:58,
30:62, 30:63, 30:72, 31:4, 31:7,
31:16, 31:18, 32:26 to 32:28,
33:36, 33:38, 33:41, 33:49, 34:67,
34:69, 34:72, 34:75 to 34:77,
34:81, 34:89, 35:59, 35:65, 36:9,
36:10, 37:62, 37:66, 37:68, 37:70,
39:68, 39:70, 39:75, 40:14, 40:15,
40:26, 40:27, 40:31, 40:38, 40:40,
40:47, 40:48, 40:62, 41:67, 41:80,
41:85, 42:63, 42:66, 42:73, 42:89,
42:94, 43:44, 43:63 to 43:67,
43:76, 43:79, 43:83, 44:47, 44:49,
45:11, 46:46, 46:50, 46:58, 46:60,
47:52, 47:59, 47:69, 47:72, 47:79,
48:40

Depositor, 10:37

Disabilities, 33:41

Duress, 14A:36, 20:4, 23:28, 25:7,
25:19, 25:20, 26:2, 26:6 to 26:8,
26:11, 26:13 to 26:18, 26:20,
26:21, 26:23, 34:89, 37:70, 40:43,
42:66, 42:94, 43:63, 43:66, 46:58

Enforcement, 14:56, 14:102, 14:140,
14A:2, 14A:24, 20:4, 22:12, 22:13,
22:15 to 22:17, 23:9, 24:25, 25:7,
26:18, 29:85, 30:72, 31:4, 33:41,
33:54, 34:67, 34:72, 34:76, 34:77,
34:89, 35:56, 36:9, 37:66, 40:14,
40:15, 41:85, 42:66, 42:89, 42:94,
43:65, 43:67, 43:76, 43:79, 43:83,
46:58, 47:72, 48:40

Evidence, 2:4, 14A:2, 14A:7, 14A:8,
14A:11, 14A:22, 14A:24, 14A:28,
14A:29, 14A:35, 14A:39, 14A:41,
14A:42, 14A:44, 14A:46, 14A:50,
22:15, 24:25, 25:8, 25:10, 25:19,
26:1, 26:5, 26:6, 26:8, 26:12,
26:16, 26:20, 26:22, 28:44, 33:36,

SETTLOR—Cont'd

34:75, 34:77, 34:89, 39:68, 40:62,
43:63, 43:68

Fraud, 2:6, 14:36, 14A:8, 14A:11,
14A:22, 14A:28, 14A:29, 14A:35,
14A:46, 25:1, 25:19, 26:1, 26:2,
26:9 to 26:24, 30:63, 30:72, 31:4,
31:10, 32:28, 34:66, 34:67, 34:71,
34:75, 34:89, 36:10, 37:62, 37:70,
39:70, 40:31, 41:85, 42:66, 42:94,
43:64, 43:79, 44:57, 45:11, 46:58,
47:66, 47:69, 47:71, 48:48

Future trust, 14A:25

Gift, 13:14, 14:29, 14:32, 14:33, 14:35,
14:52, 14:78, 14:110, 14:132,
14A:2, 14A:8, 14A:29, 14A:46,
23:24, 24:7, 24:25, 33:49, 39:75,
42:36

Governmental authority, 33:37

Identity, 14:26, 14A:22, 20:10, 25:10,
25:19, 31:24, 35:65, 43:79

Income, 2:7, 10:37, 13:14, 13:54, 14:15
to 14:20, 14:24, 14:25, 14:27,
14:29, 14:33, 14:35, 14:36, 14:50,
14:56, 14:60, 14:62, 14:64, 14:66,
14:70, 14:72, 14:80, 14:82, 14:90,
14:92, 14:94, 14:96, 14:98,
14:102, 14:106, 14:110, 14:112,
14:116, 14:122, 14:124, 14:128,
14:130, 14:132, 14:140, 14:144,
14A:2, 14A:7, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:35, 14A:36, 14A:39,
14A:41, 14A:42, 14A:46, 14A:50,
23:24 to 23:26, 24:7, 24:25, 26:2,
28:24, 30:67, 32:25, 33:36, 34:83,
36:14, 37:61, 39:24, 40:38, 41:64,
41:95, 42:36, 42:63, 43:61, 43:64,
44:43, 44:57, 45:7, 46:21, 47:25,
48:35

Instructions, 24:25, 25:10, 26:3

Insurance trusts, 14:33

Intent, 2:4, 2:6, 3:17, 13:54, 14:15,
14:17, 14:27, 14:72, 14:92,
14:102, 14A:2, 14A:8, 14A:11,
14A:22, 14A:24, 14A:28, 14A:29,
14A:35, 14A:39, 14A:41, 14A:42,
14A:44, 14A:46, 22:16, 25:1, 26:8,
26:10, 26:12, 26:14 to 26:17,
26:20, 26:21, 30:72, 31:7, 31:16,
32:28, 33:49, 34:67, 34:71, 34:89,
35:61, 37:70, 44:53, 44:55, 44:57,

SETTLOR—Cont'd

46:50, 47:67, 47:71, 48:45, 48:48
 Investments, 1:6, 14A:24, 14A:28,
 14A:41, 22:13, 23:14, 23:17,
 23:25, 23:35, 24:25, 25:10, 31:12,
 31:14, 33:42, 35:44, 39:65, 42:63,
 43:64
 Legal interest, 14:23
 Liabilities, 14:66, 14:72, 14:94, 14:104,
 14:144, 14A:35, 24:7, 28:44,
 33:41, 34:72, 34:89, 37:65, 37:70,
 39:70, 40:62, 43:63
 Minors, 14:22, 14:46
 Mistake, 26:15, 37:70, 42:66, 42:94,
 46:58
 Modification, 14A:2, 14A:24, 14A:46,
 26:11, 31:16, 33:40
 Motive, 34:83, 47:81
 Ownership, 4:12, 14:23, 14:26, 14:33,
 14A:7, 14A:8, 21:29, 24:25, 26:12,
 26:13, 28:44, 30:72, 31:7, 31:17,
 32:25, 32:28, 33:36, 33:42, 34:83,
 34:89, 35:56, 36:9, 41:80, 43:63,
 43:68, 45:7, 47:81
 Party, 2:4, 5A:1, 13:14, 14:23, 14:26,
 14:27, 14:33, 14A:2, 14A:8,
 14A:22, 14A:24, 14A:28, 14A:35,
 14A:39, 14A:41, 14A:42, 14A:44,
 20:4, 20:5, 20:10, 21:30, 22:12,
 22:15, 23:17, 23:28, 25:2, 25:8,
 25:10, 26:5, 31:7, 31:12, 31:14,
 33:49, 34:67, 34:72, 34:75, 34:77,
 34:89, 36:10, 37:61, 37:65, 37:70,
 39:70, 39:75, 40:15, 40:31, 43:64,
 43:79, 45:11, 47:69
 Power of appointment, 14:21, 14:25,
 14:27, 14:29, 14:31, 14:32, 14:56,
 14:60, 14:62, 14:70, 14:74, 14:88,
 14:90, 14:92, 14:96, 14:102,
 14:124, 14:128, 14:130, 14:132,
 14A:7, 14A:8, 14A:11, 14A:22,
 14A:24, 14A:25, 14A:28, 14A:29,
 14A:35, 14A:41, 14A:44, 14A:46,
 14A:50, 23:24, 24:25, 31:14, 44:57
 Principal, 13:14, 14:16, 14:20, 14:27,
 14:29, 14:33, 14:36, 14:46, 14:50,
 14:56, 14:60, 14:64, 14:70, 14:72,
 14:80, 14:82, 14:90, 14:92, 14:96,
 14:98, 14:110, 14:112, 14:116,
 14:124, 14:132, 14:140, 14:144,
 14A:2, 14A:7, 14A:8, 14A:11,
 14A:22, 14A:24, 14A:25, 14A:28,

SETTLOR—Cont'd

14A:29, 14A:35, 14A:36, 14A:39,
 14A:41, 14A:42, 14A:46, 14A:50,
 22:15, 23:15, 23:26, 24:25, 26:2,
 26:10, 31:24, 32:25, 33:49, 34:67,
 34:72, 40:48, 41:64, 41:71, 41:93,
 41:95, 44:53, 44:55, 44:57, 47:67,
 48:45
 Property interest, 14A:2, 14A:35
 Purpose, 1:6, 2:12, 4:12, 14:17, 14:26,
 14:33, 14:36, 14:76, 14:104,
 14:128, 14A:2, 14A:7, 14A:44,
 14A:46, 23:9, 23:11, 23:14 to
 23:17, 23:21, 23:25, 24:25, 25:2,
 26:7, 26:14 to 26:17, 26:20, 28:44,
 29:65, 29:85, 30:58, 30:67, 31:7,
 31:10, 31:12, 32:23, 32:25, 32:28,
 33:36, 33:42, 34:67, 34:83, 34:89,
 36:9, 37:61, 37:62, 37:66, 37:70,
 39:24, 39:63, 39:70, 40:24, 40:43,
 40:47, 41:67, 41:71, 41:93, 42:70,
 42:73, 42:94, 43:64, 43:66, 43:67,
 43:70, 45:7, 45:14, 45:17, 46:21,
 47:54, 47:72, 47:79, 47:81
 Removal of trustee, 40:26
 Rescission, 45:11
 Reservation, 31:7, 31:14, 31:24, 45:14
 Revocation, 14:50, 14:144, 14A:24,
 14A:36, 23:28, 34:72, 37:62,
 38:13, 40:39, 43:63, 45:14, 46:46,
 47:53
 Sales, 24:25
 Setting aside, 39:75
 Spendthrift trusts, 3:17, 5A:1, 10:37,
 14:17, 14:18, 14:20, 14:27, 14:50,
 14:62, 14:64, 14:68, 14:70, 14:74,
 14:76, 14:78, 14:80, 14:82, 14:84,
 14:88, 14:92, 14:94, 14:96,
 14:100, 14:102, 14:106, 14:110,
 14:116, 14:124, 14:134, 14:138,
 14:146, 14A:24, 14A:25, 14A:29,
 23:9, 25:1, 28:27, 30:58, 42:94,
 43:61, 43:76
 Status, 10:37, 14:27, 14:104, 14:116,
 14:132, 14A:25, 14A:36, 22:17,
 23:19, 24:25, 26:12, 29:85, 33:41,
 34:67, 44:49
 Statutes, 3:17, 5A:1, 13:14 to 14:15,
 14:23, 14:27, 14:64, 14:90, 14:92,
 14:102, 14:144, 14A:2, 14A:7,
 14A:11, 14A:22, 14A:24, 14A:35,
 14A:36, 14A:41, 14A:42, 14A:44,

INDEX

SETTLOR—Cont'd

14A:46, 14A:50, 19:2, 25:7, 26:17,
26:20, 26:21, 29:59, 31:7, 31:10,
33:41, 34:59, 34:66, 36:9, 45:7

Time, 2:4, 2:7, 2:12, 10:37, 13:14 to
14:16, 14:25, 14:26, 14:29, 14:32,
14:36, 14:48, 14:50, 14:54, 14:64,
14:72, 14:76, 14:78, 14:80, 14:84,
14:88, 14:90, 14:96, 14:98,
14:100, 14:102, 14:104, 14:108,
14:112, 14:114, 14:116, 14:120,
14:122, 14:124, 14:126, 14:132,
14:136, 14:138, 14:142, 14:146,
14:148, 14A:2, 14A:7, 14A:8,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:35, 14A:36, 14A:39,
14A:41, 14A:42, 14A:44, 14A:46,
20:4, 20:5, 20:10, 22:15, 22:17,
23:25, 24:7, 24:25, 25:1, 25:7,
25:8, 25:19, 26:4, 26:8, 26:9,
26:12, 26:13, 26:16, 26:17, 26:20,
26:21, 27:5, 28:24, 29:59, 29:66,
29:67, 29:85, 30:17, 30:62, 30:63,
30:72, 31:4, 31:7, 31:24, 32:23,
32:28, 33:41, 33:49, 34:65 to
34:67, 34:69, 34:72, 34:75, 34:83,
34:89, 35:61, 35:64, 36:9, 37:62,
37:68, 37:70, 39:24, 39:70, 39:73,
39:75, 40:14, 40:31, 40:34, 40:62,
41:64, 41:67, 42:44, 42:72, 42:94,
43:16, 43:22, 43:23, 43:64, 44:49,
45:7, 45:11, 46:40, 46:49, 46:50,
46:58, 47:60, 47:66, 47:67, 47:69,
47:72, 47:79, 47:81, 48:45, 48:47

Undue influence, 37:70, 42:66, 42:94,
47:66

United States, 1:6, 2:4, 3:17, 4:12,
14:15, 14:17, 14:20, 14:22, 14:24,
14:25, 14:46, 14:48, 14:52, 14:64,
14:66, 14:82, 14:94, 14:96,
14:100, 14:104, 14:108, 14:116,
14:120, 14:122, 14:134, 14:136,
14:138, 14:142, 14:148, 14A:25,
19:2, 20:4, 20:5, 21:17, 22:12,
23:15, 23:17, 23:21, 23:24, 23:25,
23:28, 23:34, 23:35, 24:6, 24:7,
24:25, 25:7, 25:8, 25:10, 25:20,
26:6, 26:8, 26:9, 26:11, 26:12,
26:15, 26:20, 26:22, 27:5, 34:33,
34:55, 34:77, 34:89, 40:14, 40:47,
40:48, 43:44

Validity of trust, 41:64

SEWING MACHINES

Exempt property, 6:40

SHAREHOLDERS

Business trusts, 17:3, 40:62

Gifts, 35:28

Income tax, 15:6, 17:1, 17:2, 24:11,
24:27, 30:78, 35:23, 35:28, 39:29,
40:52, 45:23

Jurisdiction, 1:2, 29:83, 33:16, 33:51,
37:81, 38:4, 39:29, 39:95, 41:91,
41:92, 43:85, 44:69

Officers, 1:2, 17:1, 17:4, 17:9, 24:27,
28:129, 31:24, 32:22, 33:16,
36:18, 37:81, 40:62, 41:91, 41:92,
45:23

Third parties, 40:57, 45:24

Trustees, 29:82, 32:22, 40:62, 44:99,
45:23

Valuation, 35:28

SHIPS

Trusts, 24:27, 33:42

SICKNESS

Trustee, 6:22, 9:8, 9:48

SIGNATURE

Trustee, 14A:36, 23:25, 23:34, 24:25,
24:27, 45:23

SILENCE

Consent, 16:5

SINGLE TRUSTEE

Selection, 23:22

SITUS

Taxation, 24:2, 24:20, 24:22, 27:1,
31:20, 31:21, 36:13, 38:19, 38:20,
40:52, 40:53, 43:79, 45:20, 45:21

Transfers, 4:14, 14A:2, 14A:35, 22:13,
22:17, 24:2, 26:21, 31:21, 45:21

SKILL

Trustee, 28:28, 31:7, 31:11, 37:39,
39:70, 42:70, 45:23

SOCIAL SECURITY

Death benefits, 9:28, 9:44

Definition, 9:15, 9:21, 9:47

Income Tax, 9:6, 9:21, 24:27, 29:23,
39:90

Reporting, 24:27

SOCIETIES

Charitable purposes, 37:35
 Title, 8:49

SOLE TRUSTEE

Death, 14:66
 Selection, 14:23, 20:4

SOUTH CAROLINA

Guardian, 14:127
 Marital property, 13:15, 13:140 to 13:142
 Statutes, 13:15, 16:5, 18:5
 Trust, 4:10, 10:45, 13:15, 14:126, 14A:40
 Trustee, 14:126, 14:127

SOUTH DAKOTA

Accounting, 20:3
 Investment, 14A:41
 Marital property, 5:5, 13:143 to 13:145, 14:128, 14A:41
 Statutes, 5:5, 5A:3, 14A:41, 16:5, 18:5, 20:3
 Trust, 5A:3, 7:2, 14:22, 14:128, 14A:41, 20:3
 Trustee, 5A:3, 14:128, 14A:41

SOVEREIGN

Trustee, 26:5, 34:89

SPECIAL POWER OF APPOINTMENT

Creditors, 14:8, 14:21, 14:27, 14:29, 14:56, 14:60, 14:96, 14A:22, 14A:24
 Estate tax, 14:8, 24:25
 Gift tax, 14:8, 14:29, 23:24, 24:25
 Trust, 14:8, 14:21, 14:27, 14:29, 14:56, 14:60, 14:96, 14A:22, 14A:24, 23:24, 24:25, 28:47

SPECIFIC PERFORMANCE

Trustee, 40:26

SPECULATION

Trust, 24:7

SPENDTHRIFT TRUSTS

Active trust, 14:102
 Alienation, 5A:1, 14:76, 14:78, 14:80, 14:82, 14:84, 14:92, 14:94, 14:100, 14:102, 14:110, 14:116, 14:118, 14:134, 43:61

SPENDTHRIFT TRUSTS—Cont'd

Alimony, 8:34, 14:27, 14:74, 14:76, 14:78, 14:80, 14:82, 14:86, 14:88, 14:92, 14:110, 14:116, 14A:24, 14A:29, 14A:48
 Amount, 3:17, 8:34, 9:49, 10:1, 14:64, 14:76, 14:78, 14:84, 14:88, 14:94, 14:100, 14:110, 14:116, 14:138, 14:146, 14A:24, 14A:25, 14A:48
 Anticipation, 3:17, 5A:1, 14:102
 Attachment, 8:34, 9:49, 14:17, 14:62, 14:64, 14:102, 14A:24
 Attempt, 3:17, 14:18, 14:27, 14:50, 25:1
 Bankruptcy, 3:17, 5:3, 8:34, 10:1, 10:7, 10:37, 14:27, 14:70, 14:102, 14A:24, 14A:25, 14A:29, 14A:48, 20:2, 23:9
 Capacity, 14A:48, 43:76
 Conflict of laws, 43:76
 Consent, 14:27, 14:50, 14A:24, 14A:29, 43:61
 Contract, 8:34, 10:7, 10:37, 14:17
 Creation, 1:5, 8:34, 14:62, 14:88, 14:102, 14A:24, 14A:29, 20:2, 28:27
 Creditors, 1:5, 3:17, 5:3, 5A:1, 8:34, 9:49, 10:1, 10:7, 10:37, 14:17, 14:20, 14:27, 14:50, 14:58, 14:62, 14:64, 14:68, 14:70, 14:74, 14:76, 14:78, 14:80, 14:82, 14:86, 14:88, 14:92, 14:94, 14:96, 14:102, 14:106, 14:110, 14:116, 14:118, 14:124, 14:138, 14:146, 14A:24, 14A:25, 14A:29, 14A:48, 20:2, 23:4, 23:9, 25:1, 42:94, 43:61, 43:76
 Debt, 9:49, 14:82, 14:134, 25:1
 Definition, 14:20, 14A:48
 Discretionary trusts, 14:18, 14:20, 14:76, 14:78, 14:92, 42:94
 Exceptions, 14:17, 14:50, 14:74, 14A:29
 Gift, 14:78, 14:110, 14A:29
 Income, 8:34, 9:49, 10:1, 10:7, 10:37, 14:17, 14:18, 14:20, 14:27, 14:50, 14:58, 14:62, 14:64, 14:70, 14:80, 14:82, 14:86, 14:92, 14:94, 14:96, 14:102, 14:106, 14:110, 14:116, 14:118, 14:124, 14A:24, 14A:25, 14A:29, 14A:48, 43:61

INDEX

SPENDTHRIFT TRUSTS—Cont'd

Individual retirement accounts, 8:34,
10:1, 10:7, 10:37
Insurance trusts, 8:34
Intent, 3:17, 8:34, 14:17, 14:27, 14:92,
14:102, 14A:24, 14A:29, 14A:48,
25:1
Modification, 14A:24
Necessaries, 8:34, 9:49, 14:17, 14:20,
14:74, 14:86
Notice, 14A:24
Payments, 8:34, 9:49, 10:7, 10:37,
14:20, 14:86, 14:102, 14:110,
14:124, 14A:29, 14A:48
Principal, 14:20, 14:27, 14:50, 14:64,
14:70, 14:80, 14:82, 14:86, 14:92,
14:96, 14:110, 14:116, 14:118,
14:124, 14A:24, 14A:25, 14A:29,
14A:48
Public policy, 14:17, 14:27, 14:50,
14:94, 43:61, 43:76
Purposes, 9:49, 10:7, 10:37, 14:20,
14:70, 14:116, 14:118, 14:124,
14A:25, 14A:29, 14A:48, 25:1
Release, 9:49, 14:78, 14:84, 14:94,
14:96, 14:100, 14A:48
Remedies, 14:110, 23:9, 25:1
Restrictions on alienation, 14:80, 14:118
Revocation, 14:50, 14A:24
Settlor, 3:17, 5A:1, 10:37, 14:17, 14:18,
14:20, 14:27, 14:50, 14:62, 14:64,
14:68, 14:70, 14:74, 14:76, 14:78,
14:80, 14:82, 14:84, 14:88, 14:92,
14:94, 14:96, 14:100, 14:102,
14:106, 14:110, 14:116, 14:124,
14:134, 14:138, 14:146, 14A:24,
14A:25, 14A:29, 23:9, 25:1, 28:27,
30:58, 42:94, 43:61, 43:76
Spouses, 14:124, 14A:24, 14A:29, 25:1,
42:94, 43:76
Statutes, 3:17, 5:3, 5A:1, 14:27, 14:64,
14:92, 14:102, 14A:24, 14A:48,
20:2
Support, 9:49, 14:17, 14:20, 14:27,
14:50, 14:64, 14:74, 14:76, 14:80,
14:82, 14:86, 14:92, 14:94, 14:96,
14:100, 14:102, 14:106, 14:110,
14:116, 14:118, 14:124, 14:134,
14:138, 14:146, 14A:24, 14A:25,
14A:29, 14A:48, 25:1
Tax, 1:5, 5:3, 8:34, 10:7, 10:37, 14:17,
14:18, 14:50, 14:70, 14:78, 14:80,

SPENDTHRIFT TRUSTS—Cont'd

14:82, 14:110, 14:116, 14:124,
14A:24, 14A:29, 14A:48, 25:1,
43:76
Termination, 14:110, 42:94, 43:61
Time, 5:3, 8:34, 9:49, 10:37, 14:50,
14:64, 14:76, 14:78, 14:80, 14:84,
14:88, 14:96, 14:100, 14:102,
14:116, 14:124, 14:138, 14:146,
14A:24, 14A:25, 14A:29, 14A:48,
20:2, 25:1, 42:94, 44:40
Tort, 14:17, 14:27, 14:62, 14:86, 14:94,
14:124, 14A:24
Transfer, 1:5, 3:17, 5:3, 8:34, 10:7,
14:27, 14:50, 14:64, 14:74, 14:96,
14:102, 14:106, 14:110, 14:124,
14:138, 14:146, 14A:24, 14A:25,
14A:29, 14A:48, 20:2, 23:9, 28:27,
42:94
Trustee, 3:17, 5A:1, 8:34, 14:17, 14:18,
14:20, 14:27, 14:50, 14:58, 14:64,
14:74, 14:76, 14:78, 14:80, 14:82,
14:84, 14:86, 14:88, 14:92, 14:94,
14:96, 14:100, 14:102, 14:106,
14:110, 14:116, 14:118, 14:124,
14:134, 14:138, 14:146, 14A:24,
14A:25, 14A:29, 14A:48, 30:58,
42:94, 43:61, 44:40
Trustee in bankruptcy, 14:27
Validity, 3:17, 14:50, 14:80, 14A:25,
14A:29, 14A:48, 42:94, 43:76

SPOUSE

Abandoned spouse, 7:15
Active trust, 14:102
Alimony, 5A:7, 6:22, 6:29, 6:34, 6:43,
6:46, 6:51, 6:53, 7:35, 8:34, 9:4,
9:14, 9:17 to 9:21, 9:38, 9:42,
9:44, 9:46, 9:50, 11:10, 13:161,
14:45, 14:88, 14:110, 14:116,
14:140, 14A:2, 14A:7, 14A:8,
14A:11, 14A:28, 14A:29, 14A:39,
14A:41, 14A:42, 14A:48, 40:35
Basis, 6:7, 13:21, 13:98, 13:104,
13:159, 14A:2, 14A:42, 14A:50,
32:28, 42:66, 42:77, 44:111
Capital gain, 24:2
Community property, 1:2, 4:19, 6:7,
7:30, 7:33, 7:45, 7:49, 8:49, 11:10,
13:2, 13:4 to 13:8, 13:13, 13:17,
13:21, 13:29, 13:35, 13:37, 13:53,
13:56, 13:74, 13:104, 13:106,

SPOUSE—Cont'd

13:113, 13:149, 13:151, 13:161,
13:163, 13:167, 14A:2, 14A:28,
25:21

Confidential relationship, 13:11

Creditors, 1:2, 3:10, 4:19, 5:5, 5A:7,
6:1, 6:6, 6:10 to 6:13, 6:16, 6:23,
6:25, 6:26, 6:28, 6:29, 6:34, 6:44,
6:46, 6:48, 6:51, 6:53, 7:3, 7:6,
7:7, 7:12, 7:13, 7:26, 7:28, 7:30,
7:31, 7:35, 7:43, 7:46 to 7:49, 8:2
to 8:5, 8:7, 8:12 to 8:14, 8:16,
8:17, 8:22, 8:24, 8:25, 8:34, 8:35,
8:37, 8:42 to 8:44, 8:48, 8:49, 9:2,
9:4, 9:5, 9:8, 9:10, 9:14, 9:16,
9:17, 9:19 to 9:21, 9:23, 9:25,
9:26, 9:28 to 9:31, 9:33, 9:35,
9:36, 9:38, 9:42 to 9:46, 9:48, 9:50
to 9:53, 10:6, 11:31, 12:52, 13:2,
13:4 to 13:8, 13:11, 13:13 to
13:16, 13:26, 13:27, 13:29, 13:32,
13:45, 13:52, 13:54, 13:60, 13:63,
13:72, 13:74, 13:77, 13:81, 13:83,
13:84, 13:91, 13:93, 13:104,
13:120, 13:132, 13:134, 13:135,
13:138, 13:140, 13:147, 13:151,
13:152, 13:156, 13:159, 13:161,
13:163, 13:165, 13:167, 14:17,
14:29, 14:41, 14:56, 14:58, 14:60,
14:64, 14:77, 14:88, 14:96,
14:102, 14:108, 14:110, 14:111,
14:114, 14:116, 14:118, 14:120,
14:136, 14:140, 14:144, 14A:2,
14A:7, 14A:8, 14A:11, 14A:22,
14A:25, 14A:28, 14A:29, 14A:39,
14A:41, 14A:42, 14A:46, 14A:48,
14A:50, 20:10, 25:21, 25:23,
29:69, 30:72, 32:28, 33:45, 34:72,
35:61, 35:69, 42:66, 42:77, 42:94,
43:61, 43:76, 44:43, 48:36

Curtesy, 1:2

Deeds, 6:6, 7:14, 7:24, 7:27, 7:49, 13:8,
13:143, 32:28, 35:31

Dividend, 8:12, 8:14, 8:17, 8:25, 8:27,
8:42, 14A:29

Divorce, 1:2, 4:19, 5:5, 7:23, 7:45,
9:38, 11:10, 11:36, 13:4, 13:5,
13:12, 13:59, 13:77, 13:84,
13:127, 13:138, 13:142, 13:157,
14:58, 14:60, 14:88, 14:114,
14A:2, 14A:11, 14A:22, 14A:28,
14A:29, 14A:48, 25:21, 25:23,
42:66, 44:111

SPOUSE—Cont'd

Dower, 1:2, 7:17, 7:27

Earned income credit, 6:11, 6:48

Estate tax, 4:2, 8:2, 13:15, 13:19, 14:7,
14:28, 14:33, 14:39, 14A:2, 14A:8,
14A:11, 14A:46

Fraud, 6:10, 6:48, 7:23, 8:2, 8:5, 8:25,
8:37, 9:36, 13:127, 13:128, 14:36,
14:111, 14A:8, 14A:11, 14A:22,
14A:28, 14A:29, 14A:46, 29:69,
30:72, 32:28, 42:66, 42:94, 45:18

Fraudulent conveyances, 8:40

Gains, 24:2

Gift tax, 4:2, 13:19, 13:20, 14:29,
14:33, 14A:2, 14A:29, 14A:46,
35:31

Gifts, 5:5, 13:2, 13:7, 13:8, 13:13 to
13:15, 13:19, 13:20, 14:7, 14:17,
14:28, 14:29, 14:33, 14:36, 14:38
to 14:41, 14:45, 14:56, 14:58,
14:60, 14:64, 14:77, 14:88, 14:96,
14:100 to 14:102, 14:108, 14:110,
14:111, 14:114, 14:116, 14:118,
14:120, 14:136, 14:140, 14:144,
14A:2, 14A:29, 24:2

Higher Education, 6:26

Income tax, 4:2, 6:16, 6:26, 6:43, 8:2,
8:40, 9:19, 9:21, 13:21, 14A:2,
14A:8, 14A:11, 14A:28, 14A:29,
14A:39, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 23:25, 24:2,
39:24

Inheritance tax, 14:77, 14A:41

Insurance, 1:2, 5:5, 6:1, 6:5, 6:7, 6:13,
6:22, 6:26, 6:28, 6:31, 6:34, 6:36,
6:46, 6:50, 6:51, 7:8, 7:14, 7:15,
7:25, 7:26, 7:44, 7:49, 8:2 to 8:5,
8:7, 8:12 to 8:17, 8:22, 8:24, 8:25,
8:27, 8:34, 8:35, 8:37, 8:40, 8:42
to 8:44, 8:46, 8:48, 8:49, 9:2, 9:4,
9:5, 9:8, 9:10, 9:14, 9:16, 9:17,
9:19 to 9:21, 9:23, 9:26, 9:28 to
9:30, 9:33, 9:36, 9:42, 9:44, 9:45,
9:48, 9:51 to 9:53, 11:31, 13:2,
13:77, 13:161, 14:33, 14:36,
14A:11, 14A:22, 14A:50

Insurance trusts, 5:5, 8:34, 14:33

Joint tenancy, 5:5, 12:52, 13:45, 13:68,
13:84, 13:93, 13:117, 13:138,
13:159

Loan, 6:25, 6:28, 6:46, 6:51, 8:2 to 8:4,
8:7, 8:12, 8:14, 8:16, 8:17, 8:22,

INDEX

SPOUSE—Cont'd

8:25, 8:27, 8:34, 8:42, 8:44, 8:46,
9:10, 9:36, 9:46, 9:50, 14A:11,
14A:28, 14A:46, 24:8

Losses, 1:2

Marital deduction, 13:14, 13:19, 14:7,
14:29

Marital property, 5:5, 7:51, 9:51, 11:10,
12:52, 13:2, 13:4 to 13:8, 13:11 to
13:21, 13:24, 13:26, 13:27, 13:29,
13:32, 13:33, 13:35, 13:37, 13:38,
13:41, 13:43 to 13:47, 13:50,
13:52 to 13:54, 13:56, 13:59,
13:60, 13:62 to 13:65, 13:68,
13:71, 13:72, 13:74, 13:77, 13:80,
13:81, 13:83, 13:84, 13:86, 13:89,
13:91, 13:93, 13:95 to 13:98,
13:101, 13:103, 13:104, 13:106,
13:111, 13:113, 13:117, 13:119 to
13:122, 13:125, 13:127, 13:128,
13:131 to 13:135, 13:138, 13:140,
13:142, 13:143, 13:146, 13:147,
13:149, 13:151, 13:152, 13:155 to
13:157, 13:159, 13:161, 13:163,
13:165, 13:167, 13:170, 13:173,
14:58, 14:60, 14:114, 14A:28,
14A:41, 14A:42

Marital rights, 1:2

Medical Expenses, 6:13, 7:50, 9:29

Partnerships, 4:2, 5:5, 14A:2, 14A:11,
14A:42, 24:2, 39:24

Penalties, 14:36

Postnuptial agreements, 13:97, 13:103

Presumption, 9:51, 13:53, 13:59, 13:74,
13:96, 13:113, 25:21

Principal Residence, 3:10, 6:7, 6:10,
6:48, 7:3, 7:7, 7:14, 7:23, 7:27,
7:34, 7:37, 7:38, 7:48, 13:159

Property rights, 6:28, 11:10, 13:4, 13:5,
13:41, 13:47, 13:65, 13:101,
13:121, 13:140, 13:143, 13:146,
13:155, 13:157, 14A:2, 14A:29,
25:21

Property settlement, 11:10, 14A:2

Protective trusts, 14:96, 48:36

Qualified Terminable Interest Property,
4:2, 13:14, 14:29

Release, 7:19, 7:23, 9:43, 9:53, 14:40,
14:96, 14:100, 14:136, 14A:7,
14A:46, 14A:48

Remedies, 14:110, 14A:2, 14A:11,
14A:42, 25:21, 25:23

SPOUSE—Cont'd

Restraints on alienation, 14:118

Revocable trusts, 14:58, 14A:46, 24:2

Sales, 7:7, 9:50

Separate property, 4:19, 7:20, 7:30,
7:49, 13:2, 13:4 to 13:7, 13:12,
13:13, 13:21, 13:26, 13:29, 13:32,
13:33, 13:35, 13:37, 13:38, 13:41,
13:50, 13:53, 13:54, 13:56, 13:65,
13:68, 13:71, 13:74, 13:77, 13:83,
13:86, 13:95, 13:103, 13:104,
13:106, 13:113, 13:125, 13:128,
13:135, 13:147, 13:149, 13:151,
13:155, 13:156, 13:161, 13:163,
13:170, 14:33, 14:45, 14A:28

Separation, 5:5, 11:36, 13:29, 13:43,
13:77, 13:157

Special needs trusts, 14:136

Spendthrift trusts, 8:34, 14:17, 14:58,
14:64, 14:88, 14:96, 14:100,
14:102, 14:110, 14:116, 14:118,
14A:25, 14A:29, 14A:48, 42:94,
43:61, 43:76

Stock, 6:23, 6:25, 6:51, 7:34, 8:27,
8:34, 9:4, 9:14, 9:19, 9:21, 9:25,
9:50, 10:6, 10:19, 10:28, 10:31,
10:52, 13:21, 13:117, 14A:28

Support, 5A:7, 6:7, 6:11, 6:12, 6:16,
6:22, 6:25, 6:28, 6:29, 6:34, 6:36,
6:43, 6:44, 6:46, 6:48, 6:50, 6:51,
6:53, 7:23, 7:25, 7:27, 7:35, 7:39,
7:46, 7:48, 7:49, 7:51, 7:52, 8:5,
8:7, 8:12, 8:14, 8:15, 8:22, 8:25,
8:27, 8:42, 9:2, 9:4, 9:5, 9:8, 9:10,
9:14, 9:16 to 9:21, 9:23, 9:25,
9:26, 9:28 to 9:31, 9:33, 9:35,
9:36, 9:38, 9:42 to 9:46, 9:48, 9:50
to 9:53, 10:10, 10:28, 10:31,
10:52, 11:10, 13:47, 13:52, 13:53,
13:64, 13:98, 13:103, 13:122,
13:143, 13:161, 14:7, 14:17,
14:28, 14:29, 14:33, 14:36, 14:40,
14:45, 14:56, 14:60, 14:64, 14:96,
14:100, 14:102, 14:108, 14:110,
14:114, 14:116, 14:118, 14:120,
14:136, 14:140, 14:144, 14A:2,
14A:7, 14A:8, 14A:11, 14A:22,
14A:25, 14A:28, 14A:29, 14A:39,
14A:41, 14A:42, 14A:46, 14A:48,
14A:50, 40:35, 44:111

Surviving spouse, 6:11, 6:13, 6:25,
6:26, 6:28, 6:34, 6:48, 6:50, 7:3,

SPOUSE—Cont'd

7:6 to 7:8, 7:11 to 7:15, 7:17 to 7:20, 7:23 to 7:25, 7:27, 7:28, 7:30, 7:31, 7:33 to 7:38, 7:42, 7:43, 7:45 to 7:49, 7:51, 8:5, 8:12, 8:17, 8:25, 8:43, 8:44, 10:6, 13:14, 13:19, 13:21, 13:54, 13:60, 13:135, 14:28, 14:29, 14:39, 14:40, 14:77, 14:111, 40:33

Tax Refunds, 6:1, 6:34, 9:17

Third party, 8:34, 9:51, 13:14, 13:117, 14:33, 14A:2, 14A:8, 20:10, 35:69, 40:35

Transfers between spouses, 13:19

Trustees, 7:6, 7:33, 8:34, 13:52, 14:33, 14:116, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:25, 14A:28, 14A:29, 14A:39, 14A:46, 14A:48, 14A:50, 23:25, 32:28, 34:72, 38:9, 39:24, 42:94

Trusts, 4:2, 4:19, 5:5, 5A:7, 8:34, 10:52, 13:2, 13:7, 13:14, 13:15, 13:19, 13:54, 14:7, 14:17, 14:28, 14:29, 14:33, 14:36, 14:38 to 14:41, 14:45, 14:56, 14:58, 14:60, 14:64, 14:77, 14:88, 14:96, 14:100 to 14:102, 14:108, 14:110, 14:111, 14:114, 14:116, 14:118, 14:120, 14:136, 14:140, 14:144, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:25, 14A:28, 14A:29, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 24:2, 24:8, 29:69, 32:28, 33:45, 34:72, 35:61, 39:24, 40:35, 42:66, 42:77, 42:94, 43:61, 43:76, 44:43, 45:18, 48:36

Wills, 14:39

Withholding, 9:14, 9:42, 9:52, 24:2

STANDARDS

Estate tax, 14A:11, 14A:46

Gift tax, 14A:46

Income tax, 14A:11, 14A:46, 15:6

Lack of, 13:11, 14A:46

Professional trustee, 40:62

Spendthrift trusts, 14:20

STANDING

Breach of trust, 43:72

Interference, 28:4

Trustee, 3:13, 14:14, 33:36, 33:52, 41:71, 42:37, 43:72, 45:23, 46:43

STATE

Trustee, 2:10, 2:11, 3:8, 3:13, 3:17, 3:21 to 3:23, 5A:1, 5A:3, 7:28, 9:8, 9:20, 9:48, 10:50, 11:4, 14:14, 14:15, 14:17, 14:20, 14:21, 14:24, 14:27, 14:32, 14:33, 14:36, 14:40, 14:44, 14:48, 14:50, 14:52, 14:54 to 14:56, 14:58 to 14:61, 14:64, 14:66, 14:67, 14:72 to 14:76, 14:78, 14:80, 14:82, 14:84, 14:86, 14:88, 14:90, 14:92 to 14:94, 14:96, 14:98, 14:100, 14:102, 14:104, 14:106, 14:108 to 14:110, 14:112, 14:114, 14:116, 14:118, 14:120, 14:122, 14:124, 14:126 to 14:128, 14:130 to 14:132, 14:134, 14:136, 14:138 to 14:140, 14:142 to 14:144, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:42, 14A:44, 14A:48, 14A:50, 20:4, 21:22, 22:13, 22:15, 23:25, 24:25, 24:27, 25:6 to 25:8, 25:18 to 25:20, 26:5, 26:20, 29:40, 30:62, 32:23, 33:40, 34:89, 36:9, 37:39, 37:66, 40:62, 42:56, 43:64, 45:7, 46:60, 47:48, 48:4

STATE COURTS

Jurisdiction, 14:24, 25:8

STATES

Charitable trusts, 32:28, 44:46

Trust, 1:5, 1:6, 2:4, 3:17, 3:23, 3:27, 4:6, 4:10, 4:14, 4:19, 5:2, 5A:1 to 5A:3, 5A:6 to 5A:8, 5A:10 to 5A:12, 7:2, 7:23, 8:2, 9:34, 10:1, 10:21, 10:52, 12:5, 12:6, 12:25, 12:50, 13:14, 13:15, 14:1, 14:7, 14:9, 14:14 to 14:18, 14:20, 14:22 to 14:25, 14:27, 14:32, 14:35, 14:36, 14:38, 14:46, 14:48, 14:52, 14:64, 14:66, 14:82, 14:86, 14:94, 14:96, 14:100, 14:104, 14:108, 14:116, 14:120, 14:122, 14:134, 14:136, 14:138, 14:142, 14:148, 14A:2, 14A:24, 14A:25, 14A:28, 14A:35, 14A:36, 14A:42, 14A:46, 14A:48, 17:9, 19:2 to 19:4, 19:6, 20:2 to 20:5, 20:7, 21:2, 21:18, 21:20, 22:12, 22:16, 23:4, 23:6, 23:7, 23:15, 23:17, 23:21, 23:24, 23:25, 23:28, 23:30 to 23:32,

INDEX

STATES—Cont'd

23:34, 23:35, 24:1 to 24:10, 24:12 to 24:18, 24:20 to 24:22, 24:24 to 24:27, 25:5 to 25:8, 25:20, 26:6, 26:8, 26:9, 26:11, 26:12, 26:15, 26:20, 26:22, 26:25, 26:28, 27:5, 27:8, 27:9, 28:44, 31:14, 31:16, 32:28, 33:17, 34:33, 34:53, 34:55, 34:70, 34:77, 34:87, 34:89, 36:10, 37:35, 37:64, 37:66, 37:70, 38:11, 39:4, 40:1, 40:14, 40:15, 40:47, 40:48, 41:01, 41:04, 43:44, 43:61, 43:62, 43:68, 43:72, 43:79, 44:1, 44:22, 44:32, 44:36, 44:46, 45:10, 45:23, 46:53, 47:85, 48:39

Trustee, 3:5, 3:8, 3:9, 3:13, 3:17, 3:21, 3:23, 3:25, 4:12, 4:14, 5A:1, 5A:3, 5A:12, 13:14, 14:7, 14:14 to 14:18, 14:20, 14:23 to 14:25, 14:27, 14:32, 14:36, 14:46, 14:48, 14:52, 14:64, 14:66, 14:82, 14:86, 14:94, 14:96, 14:100, 14:104, 14:108, 14:116, 14:120, 14:122, 14:134, 14:136, 14:138, 14:142, 14:148, 14A:2, 14A:24, 14A:25, 14A:28, 14A:35, 14A:36, 14A:42, 14A:46, 14A:48, 19:2, 19:6, 19:8, 20:4, 20:5, 20:7, 21:20, 22:12, 22:16, 23:17, 23:24, 23:25, 23:28, 23:30, 23:34, 23:35, 24:4, 24:6, 24:8, 24:15 to 24:17, 24:24, 24:25, 24:27, 25:6 to 25:8, 25:10, 25:12, 25:14, 25:20, 26:6, 26:8, 26:11, 26:15, 26:20, 26:22, 27:5, 28:44, 28:53, 31:14, 31:16, 32:28, 33:28, 34:53, 34:55, 34:87, 34:89, 34:90, 36:10, 37:47, 37:57, 37:66, 40:15, 40:47, 40:48, 43:61, 43:72, 43:79, 44:46, 45:10, 45:23, 46:53, 47:85, 48:39

STATUTE OF FRAUDS

Agreement, 13:157, 13:172
Consideration, 13:172
Marriage, 13:157, 13:172

STATUTE OF LIMITATIONS

Accounting, 14A:2
Agency, 23:7, 24A:26
Breach of trust, 48:44
Creditors, 3:12, 8:28, 14A:2, 14A:8, 14A:22, 14A:24, 14A:28, 14A:35, 14A:39, 14A:44, 14A:46, 23:26

STATUTE OF LIMITATIONS—Cont'd

Debtors, 8:28
Estate tax, 14A:2, 14A:8, 14A:46, 24:25
Evidence, 14A:2, 14A:8, 14A:22, 14A:24, 14A:28, 14A:35, 14A:39, 14A:44, 14A:46, 23:7, 24:25
Fraud, 14A:8, 14A:22, 14A:28, 14A:35, 14A:46
Gift tax, 14A:2, 14A:46, 24:25
Income tax, 14A:2, 14A:8, 14A:24, 14A:28, 14A:35, 14A:39, 14A:46, 24:25
Judgments, 40:20
Mortgage, 14A:8
Partnerships, 14A:2, 24:25
Penalties, 24:25
Pledge, 14A:8, 14A:46
Revocable trusts, 14A:46
Statutes, 14A:2, 14A:22, 14A:24, 14A:35, 14A:44, 14A:46
Third parties, 14A:28, 24:25
Title, 3:21, 14A:2, 14A:8, 14A:22, 14A:24, 14A:35, 23:26
Trustees, 14A:2, 14A:8, 14A:22, 14A:24, 14A:28, 14A:39, 14A:44, 14A:46, 24:25
Trusts, 14A:2, 14A:8, 14A:22, 14A:24, 14A:28, 14A:35, 14A:39, 14A:44, 14A:46, 23:26, 24:25, 48:44

STATUTES

Access, 5A:3, 13:5, 14:27, 14A:24, 14A:46, 39:91
Accumulations, 36:9, 38:7
Alienation, 5A:1, 9:24, 11:10, 14:14, 14:15, 14:38, 14:92, 14:102, 14:144, 14A:35, 26:21, 29:69
Assessments, 7:15
Banking, 14A:24, 25:7, 29:55, 33:32, 34:24, 34:88, 35:55, 39:41, 41:60, 42:37, 47:24, 47:41
Breach of trust, 5A:12
Canada, 29:8
Charitable trusts, 45:7
Choice of law, 5A:6, 31:7
Co-trustees, 31:7
Commingleing, 5A:12
Community property, 1:2, 11:10, 13:4, 13:5, 13:104, 14A:2

STATUTES—Cont'd

Compensation, 1:2, 6:35, 6:37, 9:2, 9:5, 9:24, 9:38, 9:51, 10:2

Conflict of laws, 14A:2, 25:7, 29:8, 31:7, 34:66

Consideration, 2:2, 4:14, 13:46, 13:52, 14A:7, 14A:11, 14A:41, 14A:46, 14A:48, 25:3, 25:15, 26:20, 29:69

Contracts, 2:2, 8:27, 13:4, 45:3, 45:25

Conveyances, 2:2, 3:23, 13:52, 14:27, 14:47, 18:5, 20:2, 25:3, 26:28

Creditors, 1:2, 2:2, 3:17, 3:19, 3:23, 4:14, 5:3 to 5:5, 5A:1, 5A:6, 5A:7, 6:35, 7:3, 7:35, 8:26, 8:35, 8:38, 8:44, 9:2, 9:5, 9:24, 9:38, 9:51, 10:2 to 10:4, 10:47, 11:1, 11:19, 12:3, 13:4, 13:5, 13:9, 13:14, 13:15, 13:52, 13:91, 13:104, 14:14, 14:15, 14:23, 14:27, 14:64, 14:90, 14:92, 14:102, 14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 16:4 to 18:5, 20:2 to 25:3, 25:6, 25:7, 25:15, 25:16, 26:21, 26:28, 29:69, 31:10, 42:74

Death, 1:2, 6:35, 6:37, 7:3, 7:15, 7:35, 8:26, 8:35, 8:44, 9:38, 10:3, 10:47, 12:3, 13:5, 13:14, 13:15, 14:90, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 29:59, 45:7

Deposits, 10:4, 14A:41

Disclaimer, 5A:7, 14:38, 14:47, 14:67

Discretion, 5A:1, 5A:3, 14:14, 14:27, 14:64, 14:92, 14:144, 14A:2, 14A:7, 14A:35, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 25:7, 26:21, 33:41, 45:3

Distributions, 5A:1, 5A:3, 5A:7, 10:4, 13:14, 14:14, 14:23, 14:27, 14:64, 14:90, 14:92, 14:102, 14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 16:4, 16:5, 18:3 to 18:5

England, 2:2, 16:1, 28:10, 31:7, 33:24, 33:32, 33:41, 34:40, 36:3, 41:57, 42:74, 45:3, 47:48

Evasion, 20:2

Federal, 1:2, 3:17, 3:19, 4:6, 5:5, 5A:7, 6:35, 6:37, 7:35, 8:38, 9:2, 9:5,

STATUTES—Cont'd

9:38, 9:51, 10:3, 11:1, 11:10, 11:19, 14:15, 14:27, 14:38, 14:64, 14:90, 14:92, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:36, 14A:41, 14A:48, 18:1, 18:5, 20:2, 25:3, 25:6, 25:15 to 26:17, 26:20, 26:28, 41:08, 47:24, 47:41

Foreign laws, 4:14, 25:15, 31:7, 36:9, 38:7

Fraud, 3:23, 4:14, 5A:6, 8:38, 14A:11, 14A:22, 14A:35, 14A:46, 25:3, 26:17, 26:20, 26:21, 26:28, 29:69, 31:10, 34:66, 42:74

Gift, 13:4, 13:5, 13:14, 13:104, 14:38, 14A:2, 14A:46

Husband, 7:3, 7:35, 9:24, 13:4, 13:5, 13:15, 13:52

Improvements, 7:3, 31:7

Income, 5:5, 9:2, 9:5, 9:24, 9:38, 9:51, 11:19, 13:4, 13:5, 13:9, 13:14, 14:15, 14:27, 14:64, 14:90, 14:92, 14:102, 14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 16:4, 18:1, 18:4, 29:23, 34:88, 45:7, 47:24

Insurance, 1:2, 5:4, 5:5, 7:15, 8:26, 8:27, 8:35, 8:38, 8:44, 9:2, 9:5, 9:24, 9:51, 14A:11, 14A:22, 14A:24, 14A:50, 29:23, 31:7, 31:23, 34:24, 34:88, 38:7, 45:7, 47:24, 47:41

Investments, 14A:24, 14A:41

Joint tenancy, 5:5, 12:3

Jurisdiction, 1:2, 3:17, 4:6, 4:14, 4:17, 5:5, 5A:1, 9:2, 14:27, 14:47, 14A:2, 14A:7, 14A:24, 14A:35, 14A:36, 14A:41, 14A:44, 14A:50, 16:4 to 18:5, 25:6, 25:7, 25:16, 26:20, 28:10, 29:8, 31:7, 32:7, 33:41, 34:24, 34:88, 35:78, 36:6, 38:7, 42:37, 42:74, 45:3, 47:24, 47:41, 47:48, 47:76

Limitation of actions, 45:7

Louisiana, 16:5, 18:5

Merger, 5A:3, 14:23

Modification, 14A:2, 14A:24, 14A:46

New York, 3:17, 4:6, 4:17, 5:5, 16:5, 18:5

Perpetuities, 14A:2, 14A:11, 36:9, 38:7

INDEX

STATUTES—Cont'd

Power of appointment, 14:27, 14:90,
14:92, 14:102, 14A:7, 14A:11,
14A:22, 14A:24, 14A:35, 14A:41,
14A:44, 14A:46, 14A:48, 14A:50
Principal, 4:17, 7:3, 8:26, 9:24, 13:14,
14:27, 14:64, 14:90, 14:92,
14:144, 14A:2, 14A:7, 14A:11,
14A:22, 14A:24, 14A:35, 14A:36,
14A:41, 14A:42, 14A:46, 14A:48,
14A:50, 28:10, 29:23, 31:27, 34:88
Private foundations, 45:25
Probate, 4:17, 7:3, 12:3
Public policy, 8:26, 14:14, 14:27,
14A:2, 26:28, 36:9
Recording, 14A:35
Sales, 9:24, 29:23, 47:24
Settlement, 11:10, 13:9, 14A:2, 14A:7,
14A:22, 14A:24, 14A:35, 14A:41,
14A:46, 14A:48, 14A:50, 16:4,
18:4, 26:21, 33:24
Spendthrift trusts, 3:17, 5:3, 5A:1,
14:27, 14:64, 14:92, 14:102,
14A:24, 14A:48, 20:2
Stock, 8:27, 9:24, 10:3, 10:47, 40:55
Supervision, 14A:22, 14A:24, 14A:42,
34:24, 34:88, 39:41, 42:37, 47:24
Tax, 5:3, 5A:6, 5A:7, 6:37, 9:2, 9:5,
9:51, 12:3, 13:14, 13:15, 14:38,
14A:2, 14A:11, 14A:24, 14A:35,
14A:36, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 18:1, 18:3, 25:15,
26:21, 29:8, 29:23, 31:7, 31:10,
31:23, 31:27, 34:24, 34:88, 35:8,
36:9, 39:91, 40:55, 43:24, 43:37,
45:7, 47:24, 47:41, 47:48
Third parties, 5:5, 14:15, 33:32, 34:88,
36:9
Tort, 1:2, 13:5, 14:15, 14:27, 14A:2,
14A:11, 14A:24, 20:3, 25:7
Trust, 3:17, 3:23, 4:6, 4:14, 5A:1, 5A:3,
5A:6, 5A:7, 5A:12, 10:3, 13:14 to
14:15, 14:23, 14:27, 14:38, 14:64,
14:90, 14:92, 14:102, 14:144,
14A:2, 14A:7, 14A:11, 14A:22,
14A:24, 14A:35, 14A:36, 14A:41,
14A:42, 14A:44, 14A:46, 14A:48,
14A:50, 19:2, 20:2, 20:3, 25:6,
25:7, 26:17, 26:20, 26:21, 26:28,
26:29, 29:59, 29:69, 31:7, 31:10,
33:41, 34:59, 34:88, 36:9, 38:7,

STATUTES—Cont'd

40:55, 42:74, 45:7, 47:24, 47:41,
47:48
Trustees, 13:52, 14:92, 14A:2, 14A:7,
14A:11, 14A:22, 14A:24, 14A:44,
14A:46, 14A:48, 14A:50, 20:3,
25:6, 25:7, 29:59, 31:7, 33:41,
36:9, 38:7, 45:7, 47:48
Uniform Commercial Code, 25:3
Uniform Fraudulent Transfer Act, 2:2,
14A:2, 14A:7, 14A:22, 14A:24,
14A:36, 14A:42, 14A:44, 20:2,
25:3, 26:28
Uniform Premarital Agreement Act,
13:46
United States, 1:2, 2:2, 3:17, 4:14, 4:17,
5:4, 5A:7, 6:35, 7:35, 11:19,
14:15, 14:64, 14A:48, 16:1, 18:1,
19:2, 20:2 to 25:3, 25:6, 25:7,
25:15, 25:16, 26:20, 26:28, 29:8,
33:32, 36:6
Wife, 7:3, 7:35, 8:26, 9:24, 13:4, 13:5,
13:15, 13:52
Wills, 31:7
Writing, 13:46, 13:52, 13:91, 14:38,
14:102, 14A:7, 14A:11, 14A:46

STOCK

Assessments, 6:32
Assignment, 8:34, 9:21, 9:24, 9:25,
9:50, 14A:28
Bank, 6:21, 6:23, 6:49, 6:51, 14A:28,
22:10, 24:21, 24:25, 24:27, 29:39,
41:34, 44:67, 48:20
Basis, 13:21, 17:2, 17:3, 22:10, 24:21,
24:25, 46:25
Business trusts, 17:3
Co-trustees, 14A:28
Distinctions, 21:6
Dividends, 8:27, 8:34, 9:4, 10:50,
14A:28, 17:2, 17:3, 21:6, 24:11,
24:25, 40:56
Estate tax, 24:21, 24:25
Fiduciary relationship, 24:25
Income, 6:30, 6:51, 8:34, 9:4, 9:14,
9:19, 9:21, 9:24, 9:25, 9:27, 9:47,
9:50, 10:7, 10:12, 10:14, 10:19,
10:22, 10:29, 10:31, 10:37, 10:39,
10:42, 10:43, 10:45, 10:46, 10:48,
10:50, 10:54, 11:3, 13:21, 14A:28,
15:6, 17:2, 21:4, 21:6, 22:10,
24:11, 24:13, 24:21, 24:25 to

STOCK—Cont'd

24:27, 29:33, 30:78, 40:58
 Insurance, 3:20, 6:8, 6:49, 6:51, 8:27, 8:34, 8:36, 8:50, 9:4, 9:14, 9:19, 9:21, 9:24, 9:47, 10:12, 10:37, 10:54, 15:8, 21:6, 24:27, 31:1, 44:67, 47:04
 Possession, 9:4, 9:24, 13:117, 15:8, 24:25
 Principal, 6:8, 6:18, 6:24, 7:34, 9:24, 10:30, 10:52, 10:54, 10:56, 14A:28, 21:6, 24:11, 24:25, 29:39, 41:34, 47:04
 Purchase, 6:25, 6:30, 6:32, 6:49, 6:51, 6:52, 7:34, 11:3, 17:3, 21:6, 22:10
 Sale, 6:18, 6:23, 6:25, 6:32, 6:38, 6:49, 6:52, 7:34, 9:21, 9:24, 9:25, 9:47, 9:50, 10:8, 10:40, 13:117, 22:10, 24:11, 24:25, 29:33, 41:34
 Securities, 6:49, 6:51, 9:4, 21:6, 22:10, 23:17, 24:11, 24:13, 24:25 to 24:27, 28:106, 29:39, 37:45, 46:25
 Spendthrift trusts, 8:34, 10:7, 10:37
 Trust, 6:18, 6:51, 8:34, 10:3, 10:6, 10:7, 10:12, 10:18, 10:21, 10:24, 10:30, 10:31, 10:33, 10:35, 10:37, 10:42, 10:45, 10:52, 10:54, 14A:28, 17:3, 23:16, 23:17, 24:6, 24:13, 24:21, 24:25 to 24:27, 28:30, 28:35, 40:55, 40:58, 41:34, 48:33
 Trustee, 6:23, 8:34, 9:47, 10:50, 14A:28, 23:16, 23:17, 24:6, 24:25, 24:27, 28:35, 41:34
 Voting, 17:3, 24:11, 24:27
 Voting trusts, 17:3

SUBSCRIBING WITNESSES

Writing, 13:34

SUBSIDIARY

Sale, 21:8, 22:10, 44:113
 Trust companies, 28:125, 32:19, 32:22, 33:21, 37:43, 41:44
 Trustees, 25:7, 32:22, 33:21, 37:39, 41:44, 45:23

SUCCESSION

Intestate succession, 6:13, 6:28, 6:48, 7:28, 7:48, 40:33

SUCCESSOR TRUSTEES

Appointment, 33:43

SUPPORT

Active trust, 14:102
 Alimony, 3:12, 3:20, 3:26, 5A:5, 5A:7, 6:14, 6:22, 6:29, 6:34, 6:35, 6:43, 6:45 to 6:47, 6:51, 6:53, 7:35, 8:26, 9:4, 9:9, 9:11, 9:12, 9:14, 9:15, 9:17 to 9:21, 9:27, 9:34, 9:38, 9:39, 9:42, 9:44, 9:46, 9:47, 9:50, 10:17, 10:20, 10:23, 10:38, 11:10, 11:25, 11:28, 13:161, 14:27, 14:45, 14:66, 14:74, 14:76, 14:80, 14:82, 14:86, 14:90, 14:92, 14:104, 14:110, 14:116, 14:140, 14A:2, 14A:7, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:39, 14A:41, 14A:42, 14A:48, 25:7, 40:35
 Annuity payments, 8:12, 8:14, 8:21, 8:32, 8:39, 8:47, 14A:8
 Child, 3:12, 5A:7, 6:4, 6:11, 6:12, 6:16, 6:22, 6:25, 6:27 to 6:29, 6:34, 6:35, 6:37, 6:39, 6:41, 6:43 to 6:46, 6:48 to 6:50, 7:4, 7:5, 7:23, 7:25, 7:35, 7:39, 7:41, 7:48, 7:49, 8:5, 8:12, 8:15, 8:22, 8:23, 8:25 to 8:27, 8:32, 8:45, 9:2 to 9:11, 9:13, 9:14, 9:16 to 9:23, 9:25 to 9:31, 9:33 to 9:39, 9:42 to 9:53, 10:10, 10:11, 10:13, 10:17, 10:20, 10:22 to 10:24, 10:26, 10:27, 10:31, 10:35, 10:38, 10:39, 10:44, 10:45, 10:48, 10:50 to 10:52, 10:54, 11:10, 11:21, 11:25, 11:28, 13:64, 13:103, 13:124, 13:161, 14:7, 14:14, 14:17, 14:20, 14:27, 14:33, 14:45, 14:48, 14:50, 14:52, 14:56, 14:64, 14:66, 14:72, 14:76, 14:80, 14:86, 14:90, 14:92, 14:94, 14:100, 14:102, 14:104, 14:106, 14:108, 14:110, 14:112, 14:114, 14:116, 14:118, 14:120, 14:122, 14:124, 14:126, 14:132 to 14:134, 14:136, 14:138, 14:140, 14:142, 14:144, 14:146, 14:148, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:35, 14A:36, 14A:39, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 25:7, 40:12, 40:35, 44:111
 Consideration, 6:14, 6:29, 8:14, 8:47, 9:14, 9:37, 10:39, 13:25, 13:52, 13:64, 13:124, 13:148, 14:36, 14:126, 14A:7, 14A:8, 14A:11,

INDEX

SUPPORT—Cont'd

14A:28, 14A:41, 14A:46, 14A:48, 40:12, 44:111

Construction, 6:4, 7:25, 7:49, 14A:7, 14A:8, 14A:11, 14A:28, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 26:21

Contracts, 3:16, 6:34, 6:49, 6:51, 8:14, 8:15, 8:21, 8:23, 8:25, 8:27, 8:42, 8:47, 9:3, 9:13, 9:14, 9:17, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:34, 9:47, 9:49, 9:52, 10:15, 10:23, 10:54, 13:10, 13:25, 13:143

Creditors, 3:12, 3:23, 3:26, 5A:5 to 5A:7, 6:4, 6:11, 6:12, 6:14 to 6:16, 6:21, 6:25, 6:27 to 6:30, 6:34, 6:35, 6:39, 6:44 to 6:49, 6:51, 6:53, 7:5, 7:35, 7:46, 7:48, 7:49, 8:5, 8:7, 8:12, 8:14, 8:21 to 8:23, 8:25, 8:26, 8:32, 8:39, 8:42, 8:45, 8:47, 8:50, 8:53, 9:2 to 9:6, 9:8 to 9:11, 9:13 to 9:17, 9:19 to 9:53, 10:2, 10:3, 10:11, 10:14, 10:15, 10:17, 10:20, 10:22, 10:32, 10:35, 10:38, 10:48, 10:50, 10:51, 11:19, 11:28, 13:52, 13:148, 13:161, 14:8, 14:14, 14:17, 14:20, 14:25, 14:27, 14:29, 14:35, 14:50, 14:52, 14:56, 14:60, 14:64, 14:66, 14:72, 14:74, 14:76, 14:80, 14:82, 14:86, 14:90, 14:92, 14:94, 14:96, 14:98, 14:102, 14:104, 14:106, 14:108, 14:110, 14:112, 14:114, 14:116, 14:118, 14:120, 14:122, 14:124, 14:130, 14:132, 14:133, 14:136, 14:138, 14:140, 14:142, 14:144, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 21:8, 25:1, 25:7, 26:21, 26:23, 26:28, 38:4

Definition, 3:23, 9:10, 9:15, 9:21, 9:47, 14:20, 14A:7, 14A:36, 14A:46, 14A:48, 26:21, 26:28, 45:7

Discretionary, 5A:5, 14:7, 14:14, 14:20, 14:29, 14:36, 14:48, 14:52, 14:56, 14:64, 14:72, 14:76, 14:80, 14:82, 14:86, 14:90, 14:92, 14:94, 14:98, 14:102, 14:104, 14:106, 14:108, 14:110, 14:112, 14:116, 14:118, 14:124, 14:126, 14:132, 14:134,

SUPPORT—Cont'd

14:136, 14:138, 14:144, 14:146, 14:148, 14A:2, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:50, 21:8, 26:23, 38:4, 41:89

Distributions, 5A:5, 5A:7, 10:11, 10:27, 10:35, 10:44, 10:54, 11:2, 14:7, 14:8, 14:14, 14:17, 14:20, 14:25, 14:27 to 14:29, 14:36, 14:40, 14:48, 14:52, 14:56, 14:60, 14:64, 14:66, 14:82, 14:86, 14:90, 14:92, 14:94, 14:98, 14:100, 14:102, 14:104, 14:106, 14:108, 14:110, 14:112, 14:114, 14:116, 14:118, 14:120, 14:124, 14:126, 14:130, 14:132, 14:134, 14:136, 14:138, 14:142, 14:144, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:39, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 26:25, 37:26

Dower, 7:27

Estate tax, 14:7, 14:8, 14:28, 14:33, 14A:2, 14A:8, 14A:11, 14A:46

Evasion, 24A:01, 45:6

Fraud, 3:23, 3:26, 5A:6, 6:48, 7:23, 8:5, 8:23, 8:25, 8:45, 9:36, 9:41, 14:36, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:35, 14A:46, 17:8, 25:1, 26:21, 26:23, 26:28, 38:4

Gift tax, 14:8, 14:29, 14:33, 14:35, 14:52, 14:132, 14A:2, 14A:29, 14A:46

Income tax, 6:16, 6:30, 6:43, 6:45, 9:3, 9:6, 9:19, 9:21, 9:32, 10:22, 10:23, 10:48, 14:8, 14:50, 14:124, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 24A:01, 37:26, 45:7

Intestate succession, 6:28, 6:48, 7:48

Investments, 14A:24, 14A:28, 14A:41, 21:8

Mortgages, 7:39, 7:49

Payment, 3:20, 5A:5, 6:12, 6:15, 6:19, 6:21, 6:27, 6:28, 6:30, 6:34 to 6:37, 6:39, 6:44, 6:48 to 6:50, 6:53, 7:23, 7:35, 8:12, 8:14, 8:15, 8:21, 8:23, 8:25, 8:26, 8:32, 8:36, 8:39, 8:42, 8:47, 8:50, 8:53, 9:2 to

SUPPORT—Cont'd

9:4, 9:7 to 9:9, 9:11 to 9:17, 9:19, 9:21, 9:23 to 9:25, 9:28 to 9:31, 9:34, 9:37 to 9:39, 9:41, 9:42, 9:44, 9:46, 9:49, 9:50, 10:3, 10:15, 10:20, 10:22, 10:24, 10:30, 10:31, 10:38, 10:40, 10:45, 10:48, 10:53, 10:56, 11:2, 11:10, 11:28, 14:20, 14:33, 14:35, 14:50, 14:56, 14:74, 14:90, 14:124, 14:132, 14:134, 14:144, 14A:2, 14A:8, 14A:11, 14A:22, 14A:28, 14A:41, 14A:42, 14A:46, 21:8, 37:26, 38:4

Promise, 3:23

Protective trusts, 14:96

Restraints on alienation, 14:80, 14:118

Spendthrift trusts, 9:49, 14:17, 14:20, 14:27, 14:50, 14:64, 14:74, 14:76, 14:80, 14:82, 14:86, 14:92, 14:94, 14:96, 14:100, 14:102, 14:106, 14:110, 14:116, 14:118, 14:124, 14:134, 14:138, 14:146, 14A:24, 14A:25, 14A:29, 14A:48, 25:1

Spouse, 5A:7, 6:7, 6:11, 6:12, 6:16, 6:22, 6:25, 6:28, 6:29, 6:34, 6:36, 6:43, 6:44, 6:46, 6:48, 6:50, 6:51, 6:53, 7:23, 7:25, 7:27, 7:35, 7:39, 7:46, 7:48, 7:49, 7:51, 7:52, 8:5, 8:7, 8:12, 8:14, 8:15, 8:22, 8:25, 8:27, 8:42, 9:2, 9:4, 9:5, 9:8, 9:10, 9:14, 9:16 to 9:21, 9:23, 9:25, 9:26, 9:28 to 9:31, 9:33, 9:35, 9:36, 9:38, 9:42 to 9:46, 9:48, 9:50 to 9:53, 10:10, 10:28, 10:31, 10:52, 11:10, 13:47, 13:52, 13:53, 13:64, 13:98, 13:103, 13:122, 13:143, 13:161, 14:7, 14:17, 14:28, 14:29, 14:33, 14:36, 14:40, 14:45, 14:56, 14:60, 14:64, 14:96, 14:100, 14:102, 14:108, 14:110, 14:114, 14:116, 14:118, 14:120, 14:136, 14:140, 14:144, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:25, 14A:28, 14A:29, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 40:35, 44:111

Standards, 14:20, 14:36, 14:56, 14A:11, 14A:46, 21:8, 26:21, 31:1, 33:9

Statutes, 3:23, 5A:6, 5A:7, 6:35, 6:37, 7:35, 8:26, 8:27, 9:2, 9:5, 9:24, 9:38, 9:51, 10:2, 10:3, 11:10, 11:19, 13:52, 13:122, 14:14, 14:27, 14:64, 14:90, 14:92, 14:102,

SUPPORT—Cont'd

14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 25:7, 26:21, 26:28, 45:7

SURETIES

Bond, 12:24

SURPLUS

Distributions, 14:118

Income, 14:118, 35:12, 37:9, 43:3

Spendthrift trusts, 14:118

SURRENDER

Insurance, 8:2, 8:3, 8:5, 8:8, 8:11, 8:12, 8:14, 8:16, 8:17, 8:20, 8:22, 8:26, 8:31, 8:33, 8:34, 8:39, 8:42, 8:44, 8:47, 8:48, 8:52, 8:53

Release, 24A:21, 26:5, 39:70

SURVIVORS

Annuities, 6:1, 11:26, 11:29

Executors, 12:42

Joint tenancy, 12:42

Life insurance, 6:1

Trustees, 12:42

TABLES

Income tax, 24:9

TAX

Accumulations, 24:25, 35:59, 36:9, 36:10

Ad valorem, 7:2, 29:34

Administrators, 24A:31, 28:97, 38:11

Alimony, 3:26, 5A:7, 6:34, 6:43, 6:45, 8:34, 9:14, 9:17 to 9:19, 9:21, 9:27, 10:23, 13:161, 14:78, 14:80, 14:82, 14:110, 14:116, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:39, 14A:41, 14A:42, 14A:48

Allocation, 18:2, 24:9, 40:52, 41:01

Annuity trusts, 14:35

Appeals, 9:3, 11:11, 24A:07, 24A:21, 24A:23, 26:6, 30:25, 35:59, 39:8, 40:51

Assessment, 4:11, 9:19, 22:10, 24A:31, 30:25, 30:26, 35:23, 35:24, 37:8, 38:11, 38:21, 42:23, 44:109, 47:24, 47:83

INDEX

TAX—Cont'd

Business trusts, 17:3, 40:62
 Capital gains, 14:34, 16:3, 17:2, 24:2, 24:9, 24:11 to 24:13, 24:15, 24:22, 24:25, 28:41, 28:97, 28:116, 29:28, 29:85, 30:27, 31:19, 32:15, 32:18, 33:12, 35:23, 35:24, 35:28, 36:12, 37:24, 37:28, 38:19, 39:28, 40:50, 40:52, 41:23, 41:28, 42:28 to 42:33, 42:36, 43:24, 43:29, 43:36, 44:109, 45:19 to 45:21, 47:04, 48:4
 Charitable remainder trusts, 13:19, 14:7, 14:34
 Charitable trusts, 14:34, 33:36, 38:19, 45:7
 Community property, 4:11, 7:45, 7:49, 13:1, 13:7, 13:21, 13:161, 14A:2, 14A:28, 19:3, 25:21
 Conflict of laws, 14A:2, 29:8, 31:7, 41:80, 43:76
 Consent, 12:3, 14:50, 14A:11, 14A:24, 14A:28, 14A:29, 14A:39, 14A:50, 17:3, 22:10, 23:24, 23:25, 24A:23, 33:36, 34:88, 36:10, 37:4, 37:8, 37:39, 39:8
 Crummey trusts, 5:2, 14:32, 14:33
 Damages, 6:1, 8:2, 9:6, 14:77, 14:82, 14A:24, 14A:28, 23:3, 45:23
 Deferred compensation, 9:8, 10:6 to 10:8, 10:14, 10:22, 10:29, 10:34, 10:37, 10:41, 10:42, 10:48 to 10:51, 14A:28
 Disclaimers, 14:1, 14:2, 14:4 to 14:11, 14:17, 14:18, 14:21, 14:22, 14:26, 14:28 to 14:35, 14:37 to 14:42, 14:46, 14:50, 14:52, 14:55, 14:59, 14:70, 14:72, 14:77, 14:78, 14:80, 14:82, 14:110, 14:111, 14:116, 14:124, 14:128, 14:132
 Double taxation, 15:6, 17:1, 17:3, 22:7, 22:10, 24:20, 24:22, 24:23, 29:8, 29:12, 31:6, 35:8, 35:29, 36:8, 37:76, 38:6, 39:29, 40:18, 40:20, 40:50, 41:92, 42:23, 42:82, 45:6, 45:8, 46:19, 46:20, 46:61
 Elections, 15:7, 17:3, 24:24, 35:2, 37:25
 Equitable interest, 7:2
 Escrow, 6:1
 Estate tax, 4:2, 4:11, 8:2, 13:15, 13:19, 14:5, 14:7, 14:8, 14:10, 14:11, 14:28, 14:30, 14:31, 14:33, 14:39,

TAX—Cont'd

14:46, 14A:2, 14A:8, 14A:11, 14A:46, 24:20 to 24:22, 24:25, 28:41, 29:32, 32:18, 33:12, 35:32, 41:32
 Evasion, 22:5, 22:7, 22:10, 24:24, 24:25, 24A:01, 24A:06, 24A:12, 24A:17, 24A:28, 24A:29, 25:23, 27:8, 32:29, 34:90, 40:22, 45:6
 Excise Tax, 10:53, 24:2, 24:3, 24:7, 24:12
 Executors, 28:97
 Expenses, 6:26, 6:34, 7:49, 8:34, 9:29, 11:17, 13:161, 14:35, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:35, 14A:41, 14A:42, 14A:48, 14A:50, 24A:04, 24A:10, 38:19, 39:24, 39:33, 39:90, 44:57
 Failure to pay, 6:26, 6:30, 6:43, 6:45, 10:29, 24:25, 30:25
 Family trusts, 45:7
 Foreign trusts, 1:6, 14A:28, 19:7, 23:24, 23:35, 24:1 to 24:28, 45:7
 Generally, 36:12, 48:14
 Generation Skipping Transfer Tax, 13:20, 14:5
 Gift Tax, 4:2, 13:19, 13:20, 14:5, 14:6, 14:8, 14:9, 14:29, 14:32, 14:33, 14:35, 14:52, 14:78, 14:132, 14A:2, 14A:29, 14A:46, 18A:1, 23:24, 24:7, 24:25, 24A:10, 28:97, 28:116, 29:31, 31:19, 32:15, 32:18, 33:12, 35:31, 36:12, 37:31, 41:31, 42:31, 42:36, 44:73
 Grantor trusts, 4:2, 5A:6, 14A:8, 14A:29, 17:3, 24:3
 Identification number, 24:24, 24:25, 24:27
 Income tax, 4:2, 5A:10, 6:16, 6:26, 6:30, 6:43, 6:45, 7:2, 8:2, 8:40, 9:3, 9:6, 9:19, 9:21, 9:32, 10:5, 10:22, 10:23, 10:29, 10:41, 10:43, 10:48, 11:3, 11:17, 13:21, 14:1, 14:8, 14:34, 14:50, 14:70, 14:124, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 15:6, 16:3, 17:1, 17:2, 17:6, 18:1, 18:2, 19:7, 23:25, 23:32, 24:2, 24:7, 24:9, 24:11, 24:13 to 24:16, 24:18, 24:20 to 24:22, 24:24 to 24:27, 24A:01,

TAX—Cont'd

24A:05, 24A:10 to 24A:12, 28:41, 28:97, 28:116, 29:23 to 29:26, 29:36, 30:21, 30:23, 30:24, 30:28, 30:78, 31:19, 32:13, 32:14, 32:18, 33:12, 34:88, 35:23 to 35:25, 35:28, 36:12, 36:24, 37:23 to 37:26, 37:34, 37:35, 37:39, 38:18, 38:19, 38:21, 39:23, 39:24, 39:26, 39:29, 39:35, 39:36, 39:90, 40:50 to 40:52, 41:24, 42:23 to 42:25, 42:36, 42:82, 43:36, 44:18, 44:19, 44:62, 44:81, 45:7, 45:23, 46:19, 46:21, 46:24, 46:47, 47:24, 47:25, 47:83, 48:15

Injunctions, 37:39

Irrevocable trusts, 4:2, 14A:24

Jurisdiction, 4:8, 6:1, 7:1, 7:45, 9:2, 9:8, 9:30, 13:1, 14:32, 14:33, 14:37, 14:50, 14:111, 14A:2, 14A:8, 14A:24, 14A:28, 14A:35, 14A:36, 14A:41, 14A:50, 15:8, 23:1, 23:17, 23:25, 24:2, 24:6, 24:20, 24:22, 24:24, 24:25, 24A:01, 24A:21, 24A:22, 24A:26, 25:1, 25:17, 26:6, 26:31, 27:1, 27:8 to 27:10, 28:89, 29:8, 29:36, 30:52, 31:7, 31:18, 31:19, 34:24, 34:25, 34:88, 34:90, 36:10, 37:4, 37:25, 37:34, 37:39, 38:4, 39:29, 39:35, 39:68, 39:84, 39:95, 40:18, 40:53, 41:32, 41:33, 41:45, 41:91, 41:92, 42:82, 43:65, 43:70, 43:76, 43:78, 44:72, 47:04, 47:24, 47:25, 47:41, 47:48, 47:83

Life insurance, 1:5, 5:2, 6:1, 8:2, 8:31, 8:34, 8:40, 9:3, 9:6, 9:14, 9:19, 9:21, 9:28, 9:30, 9:32, 14:33, 29:26

Life tenant, 14:41

Modification, 14A:2, 14A:24, 14A:46, 28:89

Mortgage, 6:30, 6:34, 7:2, 7:13, 7:45, 9:17, 14A:8, 14A:41, 15:8, 26:31, 35:28, 46:20

Mutual funds, 31:23, 33:36, 38:11, 48:4, 48:14

Ownership, 5A:6, 8:2, 10:6 to 10:8, 10:13, 10:14, 10:25, 10:43, 10:49, 10:51, 11:3, 12:3, 12:43, 13:1, 13:7, 14:11, 14:26, 14:33, 14A:8, 15:9, 17:1, 17:6, 18A:3, 19:3,

TAX—Cont'd

24:2, 24:10, 24:14, 24:15, 24:23 to 24:26, 24A:16, 24A:25, 29:84, 31:7, 31:23, 32:29, 33:36, 33:42, 35:56, 36:9, 37:26, 37:39, 39:33, 39:91, 41:80, 43:37.50, 45:7, 48:4

Payment, 3:27, 4:2, 4:8, 6:30, 6:34, 6:37, 6:48, 9:2, 9:3, 9:7, 9:8, 9:14, 9:17, 9:19, 9:21, 9:28 to 9:30, 9:37, 10:22, 10:24, 10:48, 10:53, 11:2, 11:4, 14:33 to 14:35, 14:50, 14:111, 14:124, 14:132, 14A:2, 14A:8, 14A:11, 14A:28, 14A:41, 14A:42, 14A:46, 17:1, 18A:2, 24:7, 24:19, 24:24 to 24A:25, 28:41, 28:97, 29:34, 30:22, 30:24, 30:26, 32:18, 33:11, 33:15, 35:68, 36:9, 36:13, 37:26, 38:4, 38:21, 39:29, 39:33, 39:90, 39:91, 40:52, 40:55, 41:27, 42:29, 42:90, 43:70, 44:72, 45:8, 45:23, 45:27, 46:20, 47:24

Planning, 1:3 to 1:6, 3:27, 4:2, 4:11, 4:15, 5:2, 5:3, 5A:6, 5A:10, 6:1, 6:16, 6:17, 6:23, 6:26, 6:30, 6:34, 6:37, 6:43, 6:45, 6:48, 7:1, 7:2, 7:13, 7:45, 7:49, 8:2, 8:31, 8:34, 8:40, 9:2, 9:3, 9:5 to 9:8, 9:14, 9:17 to 9:19, 9:21, 9:26 to 9:30, 9:32, 9:36, 9:37, 9:51, 10:5 to 10:8, 10:13, 10:14, 10:22 to 10:25, 10:27, 10:29, 10:34, 10:37, 10:41 to 10:43, 10:48 to 10:51, 10:53, 11:2 to 11:4, 11:6, 11:8, 11:9, 11:11, 11:14, 11:15, 11:17, 11:18, 11:20, 11:21, 11:24, 11:30, 12:3, 12:43, 13:1, 13:7, 13:14, 13:15, 13:18 to 13:21, 13:161, 14:1, 14:2, 14:4 to 14:11, 14:17, 14:18, 14:21, 14:22, 14:26, 14:28 to 14:35, 14:37 to 14:42, 14:46, 14:50, 14:52, 14:55, 14:59, 14:70, 14:72, 14:77, 14:78, 14:80, 14:82, 14:110, 14:111, 14:116, 14:124, 14:128, 14:132, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 15:6 to 15:10, 16:3, 17:1 to 17:3, 17:6, 18:1 to 18:3, 18A:1 to 19:5, 19:7, 19:8, 22:1, 23:1, 23:3, 23:6, 23:24, 23:25, 24:1 to 24:28, 24A:01 to 24A:32, 25:1, 25:15, 25:17, 25:21,

INDEX

TAX—Cont'd

25:23, 26:6, 26:21, 26:31, 27:1,
27:8 to 27:10, 29:45, 31:10, 33:28,
33:36, 35:2, 35:29, 35:46, 35:59,
36:9, 37:4, 39:23, 39:36, 39:95,
41:45, 44:73

Preferences, 1:8, 39:90

Property tax, 28:116, 30:25, 32:12,
32:16, 33:12, 35:23, 35:33, 37:33,
41:33, 42:33, 43:37, 44:20, 48:16

Residence, 5A:6, 6:16, 6:30, 6:34, 6:48,
7:1, 7:2, 7:13, 14:7, 14:35, 14:124,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:35, 14A:39, 14A:41,
14A:42, 14A:46, 14A:50, 24:4,
24:5, 24:8, 24:22, 24:24, 24:25,
24A:16, 24A:31, 30:21, 30:24,
35:28, 35:36, 36:10, 37:25, 38:19,
39:68, 40:50, 40:58, 41:80, 46:21,
46:39, 46:47

Resulting trusts, 36:10

Sales, 24:22, 24:25, 24A:04, 29:12,
29:23, 29:33, 29:36, 30:20, 30:78,
31:19, 47:24

Separate maintenance, 6:45, 9:14, 9:17,
9:19, 9:21, 9:27, 10:27

Spendthrift trust, 1:6, 5A:6, 5A:7,
10:42, 14:17, 14:26, 14:38, 14:52,
14:70, 14:72, 14:78, 14:80, 14:82,
14:110, 14:116, 14:124, 14:128,
14:132, 14A:8, 14A:28, 14A:36,
14A:42, 14A:46, 14A:48, 14A:50,
43:76

Spouses, 7:45, 7:49, 11:11, 13:1, 13:7,
13:14, 13:15, 13:18 to 13:21,
13:161, 14:7, 14:28, 14:29, 14:39,
14:124, 14A:11, 14A:24, 14A:29,
14A:42, 19:4, 25:1, 25:21, 43:65,
43:76, 45:21

Standing, 28:89, 29:12, 30:25, 33:36,
35:46, 40:18, 40:19, 44:102, 45:23

State, 3:27, 5A:6, 5A:7, 5A:10, 6:1,
6:16, 6:17, 6:26, 6:30, 6:34, 6:43,
6:45, 7:1, 7:2, 7:13, 7:49, 8:2, 9:2,
9:3, 9:5, 9:8, 9:14, 9:17 to 9:19,
9:21, 9:26 to 9:30, 9:32, 9:36,
9:51, 10:6 to 10:8, 10:13, 10:14,
10:22 to 10:25, 10:27, 10:29,
10:34, 10:37, 10:41 to 10:43,
10:48 to 10:51, 10:53, 11:4, 11:6,
11:9, 11:11, 11:14, 11:15, 11:20,
11:21, 12:3, 13:1, 13:7, 13:161,

TAX—Cont'd

14:1, 14:4, 14:5, 14:10, 14:17,
14:21, 14:26, 14:32, 14:33, 14:35,
14:38, 14:40, 14:42, 14:50, 14:52,
14:55, 14:59, 14:70, 14:72, 14:77,
14:78, 14:80, 14:82, 14:110,
14:111, 14:116, 14:124, 14:128,
14:132, 14A:2, 14A:8, 14A:11,
14A:24, 14A:28, 14A:29, 14A:35,
14A:36, 14A:42, 14A:48, 14A:50,
15:7, 15:8, 17:1, 18:1, 18A:4,
22:1, 22:3, 22:7, 22:10, 23:25,
24:7, 24:21, 24:25, 24:27, 24A:02,
24A:09, 24A:10, 24A:12, 24A:22,
25:15, 25:17, 36:9, 37:8, 37:39,
39:91, 40:18 to 40:20, 40:49,
40:50, 40:52, 40:62, 43:64, 45:6,
45:7, 46:61, 47:24, 47:48, 48:4

Statutes, 5:3, 5A:6, 5A:7, 6:37, 9:2, 9:5,
9:51, 12:3, 13:14, 13:15, 14:38,
14A:2, 14A:11, 14A:24, 14A:35,
14A:36, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 18:1, 18:3, 25:15,
26:21, 29:8, 29:23, 31:7, 31:10,
31:23, 31:27, 34:24, 34:88, 35:8,
36:9, 39:91, 40:55, 43:24, 43:37,
45:7, 47:24, 47:41, 47:48

Tangible personal property, 6:16, 6:26,
14:11, 14A:2

Trustee, 6:23, 8:34, 9:7, 9:8, 10:50,
11:4, 13:14, 14:7, 14:11, 14:17,
14:18, 14:21, 14:28 to 14:30,
14:32 to 14:34, 14:40, 14:46,
14:50, 14:52, 14:55, 14:59, 14:72,
14:78, 14:80, 14:82, 14:110,
14:116, 14:124, 14:128, 14:132,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:29, 14A:35, 14A:36,
14A:39, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 19:8, 23:17,
23:24, 23:25, 23:35, 24:4, 24:6,
24:8, 24:15 to 24:17, 24:24, 24:25,
24:27, 26:6, 26:21, 28:41, 29:85,
30:67, 31:7, 31:18, 31:32, 32:18,
33:28, 33:36, 33:42, 34:24, 34:25,
34:88, 34:90, 35:56, 35:59, 35:68,
36:9, 36:10, 37:39, 39:68, 40:39,
40:62, 41:36, 41:80, 42:36, 43:64,
43:70, 44:57, 44:62, 45:7, 45:19 to
45:23, 47:25, 47:48, 48:4

Trusts, 1:5, 1:6, 1:8, 4:2, 5:2, 5:3, 5A:6,
5A:7, 5A:10, 8:34, 10:7, 10:34,
10:37, 13:1, 13:7, 13:14, 13:15,

TAX—Cont'd

13:19, 14:1, 14:2, 14:4 to 14:11,
14:17, 14:18, 14:21, 14:22, 14:26,
14:28 to 14:35, 14:37 to 14:42,
14:46, 14:50, 14:52, 14:55, 14:59,
14:70, 14:72, 14:77, 14:78, 14:80,
14:82, 14:110, 14:111, 14:116,
14:124, 14:128, 14:132, 14A:2,
14A:8, 14A:11, 14A:24, 14A:28,
14A:29, 14A:35, 14A:36, 14A:39,
14A:41, 14A:42, 14A:46, 14A:48,
14A:50, 17:3, 18:2, 19:3 to 19:5,
19:7, 19:8, 22:1, 23:17, 23:24,
23:35, 24:1 to 24:28, 24A:21,
25:1, 26:6, 27:9, 28:41, 29:24,
29:36, 29:85, 30:67, 31:7, 31:10,
31:18 to 31:23, 31:32, 32:18,
32:29, 33:11, 33:15, 33:36, 33:42,
34:24, 35:24, 35:56, 35:59, 35:68,
36:9, 36:10, 36:13, 36:14, 37:24 to
37:26, 37:35, 38:11, 38:19, 39:24,
39:68, 39:84, 40:49, 40:50, 40:52,
40:53, 40:58, 40:62, 41:03, 41:80,
42:24, 42:36, 43:36, 43:37, 43:64,
43:70, 43:76, 44:18 to 44:20,
44:57, 45:7, 45:8, 45:19 to 45:21,
46:21, 46:39, 47:24, 47:41, 47:48,
48:14

Waiver, 14:38, 14:55, 14:59, 14:78,
14:132, 14A:48, 24:25

Wills, 14:2, 14:37, 14:39, 31:7

TAX EVASION

Income tax, 24:24, 24:25, 24A:01
Trustees, 24:25

TAX LIENS

Income tax, 7:2

TAX TREATIES

Estate tax, 24:20 to 24:22
Income tax, 24:20 to 24:22, 24A:05,
24A:10, 24A:12, 35:23, 40:51,
40:52

TAX-EXEMPT

Annual returns, 44:18
Application, 10:14, 40:52
Charitable trusts, 14:34
Commercial activities, 40:52
Compensation, 10:7, 10:8, 10:14, 10:37,
10:41, 10:42, 10:49 to 10:51
Contributions, 10:7, 10:37, 10:41, 10:50

TAX-EXEMPT—Cont'd

Corporation, 10:37, 17:3
Distributions, 10:37, 14:30, 14:34,
40:52
Education, 10:41
Estate tax, 14:30
Exempt organizations, 10:7, 10:8,
10:14, 10:37, 10:42, 10:49 to
10:51
Federal, 10:41, 10:42, 10:50, 10:51,
14:30
Foundations, 44:18
Income tax, 10:41, 14:34, 40:52, 44:18
Liability, 40:52, 44:18, 45:20
Medical benefits, 10:49
State, 10:7, 10:8, 10:14, 10:25, 10:37,
10:41, 10:42, 10:49 to 10:51,
40:52
Stock ownership, 10:7, 10:8, 10:14,
10:25, 10:49, 10:51
Subsidiaries, 40:52
Trustees, 45:20

TAXABLE YEAR

Income tax, 24:9, 24:11, 24:21

TEMPTATION

Trustees, 14A:2

TENANCY IN COMMON

Community property, 4:11, 12:1, 12:5,
12:6, 12:8, 12:15, 12:50, 13:114,
13:129
Sale, 12:2, 12:11, 12:25, 12:26, 12:35
to 12:37, 12:43, 12:47, 12:49,
12:52, 13:24, 13:117, 13:138,
13:159
Trust, 4:11, 12:5, 12:6, 12:25, 12:50
Trustees, 12:5, 12:7, 12:8, 12:19, 12:28,
12:31, 12:33 to 12:35, 12:40,
12:42, 12:50, 12:54

TENNESSEE

Accounting, 20:3
Guardian, 14:131
Investment, 14:130, 14A:24, 14A:42
Marital property, 5:5, 13:15, 13:146 to
13:148, 14A:42
Statutes, 5:5, 8:44, 10:47, 13:15,
14A:24, 14A:42, 16:5, 18:5, 20:3
Trust, 13:15, 14:130, 14A:24, 14A:42,
20:3

INDEX

TENNESSEE—Cont'd

Trustee, 14:130, 14:131, 14A:24,
14A:42

TERMINABLE INTERESTS

Estate tax, 14:7

TERMINATION OF TRUST

Trustee, 44:15

TERRORISM

Income tax, 34:88, 37:39

TESTAMENTARY TRUST

Beneficiaries, 14:36, 28:44, 31:14,
32:28, 36:10, 43:63, 45:10
Choice of law, 33:44, 43:63
Client, 14:36
Creation, 28:44, 36:10
Estate planning, 14:36
Formalities, 33:44, 34:72, 36:10, 43:63
Insurance, 8:4, 14:36
Inter vivos trusts, 36:10
Life insurance, 8:4
Power of appointment, 31:14
S corporation, 17:3
Spouse, 8:4, 14:36, 32:28, 34:72
Taxation, 17:3
Transfer of property, 32:28
Trustee, 14:36, 28:44, 31:14, 32:28,
34:72, 36:10, 45:10
Validity, 28:44, 32:28, 33:44, 34:72,
43:63

TEXAS

Gift, 13:5, 13:149, 14:132
Investment, 25:8
Marital property, 13:5, 13:15, 13:149 to
13:151
Statutes, 3:19, 5:4, 5A:3, 9:2, 13:5,
13:15, 16:5, 18:5
Trust, 1:5, 5A:3, 5A:8, 7:2, 8:2, 13:15,
14:132, 14A:43, 17:9, 25:8
Trustee, 5A:3, 14:132, 25:8

THEFT

Contract, 10:40
Debtors, 6:49
Insurance, 6:49, 26:26, 26:31
Proceeds, 6:49, 26:26, 26:31
Title, 26:31

THIRD PARTIES

Administrators, 45:24
Agents, 24:25, 41:54
Alimony, 14A:28, 14A:29
Banks, 22:9, 24A:21, 33:42, 34:88,
39:61, 41:54
Breach of trust, 39:70, 43:64, 45:13
Compensation, 14A:28
Contracts, 13:94, 31:13
Contribution, 45:24
Corporations, 5:5, 24:25, 40:58, 44:50
Court, 3:22, 4:8, 4:10, 4:11, 4:19,
14A:28, 14A:29, 22:13, 24A:21,
33:32, 34:88, 36:9, 37:79, 39:70,
40:27, 40:36, 41:54, 43:64, 45:13,
45:24
Creditors, 3:22, 4:8, 4:10, 4:11, 4:19,
5:5, 13:34, 13:94, 13:140, 14:15,
14A:28, 14A:29, 39:63, 40:36,
43:64
Crimes, 34:88, 41:54
Damages, 5:5, 14A:28, 33:32, 41:54,
45:24
Debtors, 3:22, 14A:29
Estate tax, 4:11, 24:25
Gift tax, 14A:29, 24:25
Income tax, 14A:28, 14A:29, 24:25,
34:88
Information returns, 24:25
Interest, 3:22, 4:8, 4:10, 4:19, 5:5,
13:37, 14:15, 14A:28, 14A:29,
24:25, 36:9, 37:79, 39:63, 39:70,
40:58, 41:54, 43:64, 45:24
Joint and several liability, 45:24
Knowledge, 4:10, 5:5, 22:9, 41:54,
45:13
Limitation of actions, 39:63
Notice, 13:34, 13:37, 22:9, 24:25,
39:70, 43:64
Penalties, 4:10, 24:25, 39:61
Release, 24A:21, 34:88, 39:70
Remedies, 4:8, 33:32
Rights, 3:22, 4:19, 13:140, 14A:28,
14A:29, 22:13, 36:9, 40:34, 40:57,
41:54, 43:64, 45:24
Sale, 24:25
Security, 3:22, 4:11, 5:5, 39:61, 39:70,
40:36
Shareholders, 40:57, 45:24
Spouses, 4:19, 5:5, 13:94, 14A:29

THIRD PARTIES—Cont'd

Summons, 24:25, 24A:21
 Title, 3:22, 4:11
 Trust instrument, 14:15, 14A:28,
 14A:29, 22:13, 39:70, 40:24,
 40:27, 43:64, 45:13
 Trust property, 14A:29, 39:63, 39:70,
 40:24, 40:34, 43:64, 45:13
 Trustees, 14A:28, 14A:29, 24:25, 31:13,
 33:42, 36:9, 39:63, 39:70, 40:27,
 40:36, 41:54, 43:64, 45:13

THREATS

Duress, 26:20
 Trustee, 4:12, 26:20

TIME

Class gifts, 28:47
 Creditors, 2:2, 2:4, 2:5, 2:7, 2:12, 3:2,
 3:5, 3:6, 3:8, 3:9, 3:12 to 3:14,
 3:22, 3:23, 3:26, 4:8, 4:10, 4:11,
 4:19, 5:3, 5:5, 5A:6, 6:4, 6:25,
 6:30, 6:39, 6:46, 6:47, 6:51, 7:3,
 7:5, 7:7, 7:12, 7:16, 7:29, 7:30,
 7:46, 7:47, 7:49, 8:6, 8:14, 8:17,
 8:19 to 8:21, 8:23, 8:24, 8:28,
 8:30, 8:32, 8:34, 8:39, 8:43, 8:47,
 8:49, 8:50, 8:52, 9:2 to 9:6, 9:8 to
 9:10, 9:13, 9:14, 9:16, 9:19 to
 9:22, 9:24, 9:26, 9:28 to 9:36,
 9:39, 9:41, 9:43 to 9:53, 10:3,
 10:6, 10:15, 10:25, 10:32, 10:37,
 10:47, 10:50, 11:18, 11:31, 12:2 to
 12:4, 12:6, 12:9, 12:11, 12:12,
 12:15 to 12:19, 12:22, 12:23,
 12:25, 12:28, 12:30, 12:33, 12:35,
 12:39, 12:41, 12:42, 12:44, 12:48,
 12:51, 13:14, 13:15, 13:32, 13:52,
 13:74, 13:91, 13:116, 13:148,
 13:161, 14:8, 14:25, 14:26, 14:29,
 14:32, 14:34, 14:42, 14:50, 14:54,
 14:64, 14:65, 14:72, 14:76 to
 14:78, 14:80, 14:88, 14:90, 14:96,
 14:98, 14:102, 14:104, 14:107,
 14:108, 14:112, 14:114, 14:116,
 14:120, 14:122 to 14:124, 14:132,
 14:136, 14:138, 14:142, 14:146,
 14:148, 14A:2, 14A:7, 14A:8,
 14A:22, 14A:24, 14A:25, 14A:28,
 14A:29, 14A:35, 14A:36, 14A:39,
 14A:41, 14A:42, 14A:44, 14A:46,
 14A:48, 16:5, 17:10, 18:5, 20:2,
 20:5, 20:10, 22:1, 22:15, 23:1,

TIME—Cont'd

23:33, 24:7, 25:1, 25:7, 25:8,
 25:16, 25:17, 25:19, 25:22 to
 25:24, 26:8, 26:9, 26:12, 26:16,
 26:21, 29:66, 29:69, 29:82, 30:62,
 30:63, 30:72, 30:73, 32:28, 33:3,
 33:45, 33:49, 33:50, 33:52, 34:67,
 34:72, 34:87, 34:89, 35:61, 35:79,
 37:62, 37:70, 37:81, 39:75, 39:90,
 40:14, 40:31, 40:36, 41:61, 41:64,
 41:67, 41:91, 42:74, 42:94, 43:64,
 45:11, 45:23, 46:49, 46:50, 47:72,
 47:85, 48:47
 Debtors, 2:7, 3:2, 3:5, 3:8, 3:9, 3:13,
 3:22, 3:23, 6:4, 6:7, 6:39, 6:50,
 7:16, 7:39, 8:14, 8:21, 8:28, 8:30,
 8:47, 8:52, 9:2, 9:4, 9:14, 9:51,
 14:138, 14A:29, 25:8, 25:22,
 25:23, 35:79, 45:11
 Delay, 2:2, 3:23, 4:8, 4:10, 5A:6, 8:34,
 9:34, 14:72, 14:102, 14A:2, 14A:8,
 14A:22, 14A:25, 14A:28, 14A:29,
 14A:39, 14A:44, 14A:46, 14A:48,
 20:2, 25:19, 26:12, 26:20, 29:82,
 32:28, 34:89
 Disclaimer, 14:32, 14:37, 14:38, 14:42,
 14:44, 14:57, 14:65, 14:77, 14:89,
 14:107, 14:123, 21:10
 Duration, 14A:2, 14A:29, 28:87, 31:24,
 32:28, 34:89, 37:26, 39:91, 40:28,
 45:7, 45:23, 45:24, 48:37
 Estimated tax, 9:32
 Payment, 2:2, 3:2, 3:8, 3:14, 3:20, 3:22,
 4:8, 4:21, 6:30, 6:39, 6:50, 7:17,
 7:18, 7:30, 7:38, 7:44, 8:6, 8:14,
 8:17, 8:19 to 8:21, 8:23, 8:32,
 8:36, 8:39, 8:43, 8:47, 8:49, 8:50,
 8:52, 9:2 to 9:4, 9:8, 9:9, 9:13,
 9:14, 9:16, 9:19, 9:21, 9:24, 9:28
 to 9:31, 9:34, 9:39, 9:41, 9:44,
 9:46, 9:49, 9:50, 10:3, 10:15,
 10:24, 10:30, 10:31, 10:40, 10:45,
 10:47, 10:53, 10:56, 11:31, 14:34,
 14:50, 14:90, 14:124, 14:132,
 14A:2, 14A:8, 14A:22, 14A:28,
 14A:41, 14A:42, 14A:46, 16:5,
 18:5, 18A:2, 24:7, 24:19, 24:25,
 25:19, 28:24, 28:77, 29:82, 30:38,
 30:43, 31:4, 32:18, 35:79, 36:9,
 37:26, 37:70, 39:33, 39:59, 39:86,
 39:90, 39:91, 40:36, 41:34, 42:90,
 45:11, 45:23, 45:24

INDEX

TIME—Cont'd

Periodic payments, 3:8, 8:14, 8:19, 8:39, 9:2, 9:5, 9:14, 9:19, 9:21, 9:29, 9:34 to 9:36, 9:39, 9:43, 9:44, 9:47 to 9:49, 9:51, 9:53, 10:15, 10:30, 10:32, 10:37, 10:41, 10:42, 10:47, 10:50, 10:54, 10:56

Transfer of property, 3:23, 14A:7, 14A:22, 14A:24, 14A:28, 14A:29, 14A:41, 14A:42, 14A:48, 24:8, 26:21, 32:28, 33:49, 41:34, 42:94, 45:7

Trustee, 2:7, 2:12, 3:5, 3:8, 3:9, 3:13, 3:21 to 3:23, 8:24, 8:34, 9:8, 9:20, 9:31, 9:47, 9:48, 10:50, 13:14, 14:16, 14:25, 14:29, 14:30, 14:32, 14:34, 14:36, 14:44, 14:48, 14:50, 14:54, 14:64, 14:72, 14:76, 14:78, 14:80, 14:84, 14:88, 14:90, 14:96, 14:98, 14:100, 14:102, 14:104, 14:108, 14:112, 14:114, 14:116, 14:120, 14:122, 14:124, 14:126, 14:132, 14:136, 14:138, 14:142, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 20:4, 20:5, 20:10, 22:15, 22:17, 23:8, 23:25, 23:30, 24:8, 24:25, 24:27, 25:7, 25:8, 25:19, 25:24, 26:8, 26:13, 26:16, 26:20, 26:21, 27:5, 28:24, 28:47, 29:20, 29:40, 29:59, 29:82, 29:85, 30:17, 30:62, 30:72, 31:7, 31:24, 32:18, 32:23, 32:28, 33:41, 33:49, 33:50, 33:52, 34:21, 34:65, 34:67, 34:72, 34:83, 34:87, 34:89, 35:61, 35:63, 35:79, 36:9, 37:20, 37:39, 37:62, 37:68, 37:71, 39:20, 39:22, 39:70, 39:71, 39:73, 40:31, 40:36, 40:62, 41:34, 41:64, 42:15, 42:20, 42:22, 42:37, 42:44, 42:94, 43:16, 43:22, 43:23, 43:64, 44:15, 44:40, 44:49, 45:7, 45:11, 45:23, 46:40, 46:49, 46:50, 46:53, 47:21, 47:60, 47:69, 47:72, 47:79, 47:81, 47:85, 48:12

TITLE

Administrators, 37:71

Agency, 9:41, 24:27, 26:31

Bona fide purchaser, 37:71, 46:50

Classification, 3:3, 24:1, 24:27

TITLE—Cont'd

Community property, 4:11, 7:30, 7:49, 8:49, 12:6, 12:8, 12:15, 13:4, 13:5, 13:167, 14A:2

Constructive trust, 22:12

Contract, 8:49, 9:51, 12:6, 12:8, 12:12, 13:4, 14:23, 33:50, 37:70, 37:71

Conveyance, 3:21, 3:22, 7:36, 12:3, 12:8, 12:12, 12:23 to 12:25, 12:29, 12:30, 12:34, 12:42, 12:47, 12:48, 12:51, 13:84, 13:98, 14:38, 14A:8, 14A:11, 14A:22, 14A:25, 37:70, 45:17

Corporations, 2:11, 12:2, 12:3, 14A:11, 24:27, 30:78, 43:79

Court, 3:3 to 3:5, 3:10, 3:16, 3:22, 4:11, 7:30, 7:49, 8:49, 9:38, 9:51, 11:6, 12:11, 12:52, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:35, 14A:36, 14A:48, 22:12, 26:10, 26:12, 26:13, 26:15, 26:17, 30:25, 30:72, 32:26, 33:50, 34:81, 37:70, 39:58, 39:90, 43:79, 46:50

Death, 3:3, 6:34, 7:30, 7:36, 7:38, 7:43, 7:49, 8:49, 9:38, 11:28, 12:3, 12:6, 12:8, 12:9, 12:11, 12:12, 12:15, 12:19, 12:23 to 12:25, 12:28 to 12:30, 12:34, 12:35, 12:39, 12:42, 12:49, 12:52, 13:5, 13:167, 14A:8, 14A:11, 14A:22, 14A:24, 14A:35, 14A:48

Deeds, 7:49, 13:143, 14A:24, 35:31

Deeds of trust, 7:49

Disclaimer, 14:38

Executors, 12:6, 12:19, 12:25, 12:28, 12:34, 12:35, 12:42, 37:71

Gifts, 12:42, 14:23, 14:38, 14:46, 14A:2, 30:27

Guardians, 12:35

Merger, 5A:3, 14:23

Perpetuities, 14A:2, 14A:11

Protection, 3:5, 3:22, 4:11, 5A:3, 6:34, 7:30, 7:36, 7:38, 7:43, 7:49, 8:49, 9:38, 9:41, 9:51, 11:6, 11:28, 12:2, 12:3, 12:6, 12:8, 12:9, 12:11 to 12:13, 12:15, 12:16, 12:19, 12:23 to 12:25, 12:28 to 12:30, 12:33 to 12:35, 12:39, 12:41, 12:42, 12:47 to 12:49, 12:51, 12:52, 13:4, 13:5, 13:68, 13:84, 13:98, 13:134, 13:143, 13:167, 14:23, 14:38, 14:46, 14A:2, 14A:8, 14A:11,

TITLE—Cont'd

14A:22, 14A:24, 14A:25, 14A:35,
14A:36, 14A:48, 21:8, 22:12,
23:26, 26:12, 33:50, 33:53, 34:81

Receivership, 37:70

Registration, 14A:2, 30:72, 38:20

Sales, 30:78

Security, 3:3, 3:21, 3:22, 4:11, 6:34,
7:49, 9:38, 9:41, 11:28, 21:8,
24:27, 37:70, 39:90

Statutes, 5A:3, 9:38, 9:51, 12:3, 13:4,
13:5, 14:23, 14:38, 14A:2, 14A:11,
14A:22, 14A:24, 14A:35, 14A:36,
14A:48, 26:17

Third parties, 3:22, 4:11

Transfers, 3:21, 3:22, 12:16, 14A:2,
14A:11, 14A:24, 14A:35, 14A:36,
14A:48, 24:1, 24:27, 26:10, 26:12,
30:72, 46:50

Trustee, 2:11, 3:5, 3:16, 3:21, 3:22,
5A:3, 14:23, 14:46, 14A:2, 14A:8,
14A:11, 14A:22, 14A:24, 14A:25,
14A:35, 14A:36, 14A:48, 22:12,
23:26, 24:16, 24:27, 26:10, 26:11,
26:13, 26:15, 30:72, 32:26, 33:50,
34:81, 37:71, 43:79, 45:17, 46:50,
47:55

Trusts, 2:11, 3:16, 5A:3, 14:23, 14:38,
14:46, 14A:2, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:35,
14A:36, 14A:48, 22:12, 23:26,
24:1, 24:10, 24:16, 24:27, 32:26,
33:53, 37:70, 37:71, 38:20, 43:79,
45:17

Winding up, 37:70

TOOLS

Wills, 14:37

TORTS

Creditors, 4:10, 8:3, 17:6

Damages, 8:3

Employees, 17:6

Liability, 4:10, 8:3, 17:6, 31:30

Trustee, 8:3

TRANSFERS

Beneficiaries, 13:14, 14:117, 14A:2,
14A:7, 14A:11, 14A:24, 14A:28,
14A:29, 14A:35, 14A:36, 14A:41,
14A:46, 14A:48, 14A:50, 22:13,
24:2, 24:7, 24:8, 24:12, 24:14,
24:25, 31:16, 32:18, 35:56, 36:10,

TRANSFERS—Cont'd

37:39, 39:23, 40:24, 41:34, 41:75,
45:11

Deeds, 14A:24, 22:13, 41:34

Estate tax, 13:19, 14:5, 14:7, 14A:2,
14A:11, 14A:46, 24:25, 32:18

Expatriates, 24:3

Gift tax, 13:19, 13:20, 14:5, 14:6, 14:9,
14:29, 14:35, 14A:2, 14A:29,
14A:46, 24:7, 24:25, 32:18, 44:73

Husband, 13:1, 14A:28, 31:16

Income tax, 14:70, 14A:2, 14A:11,
14A:24, 14A:28, 14A:29, 14A:35,
14A:36, 14A:39, 14A:41, 14A:42,
14A:46, 14A:48, 14A:50, 24:2,
24:7, 24:11, 24:13 to 24:15, 24:25
to 24:27, 32:18, 34:88, 35:28,
37:39, 39:23

Life Insurance, 8:1, 8:39, 10:20

Partnerships, 2:7, 2:10, 14A:2, 14A:11,
14A:42, 20:2, 24:2, 24:12, 24:14,
24:25, 24:26

Qualified Plans, 11:18

Sales, 24:25

Situs, 4:14, 14A:2, 14A:35, 22:13,
22:17, 24:2, 26:21, 31:21, 45:21

Trustees, 3:13, 14A:2, 14A:7, 14A:11,
14A:24, 14A:28, 14A:29, 14A:39,
14A:44, 14A:46, 14A:48, 14A:50,
24:25, 25:6, 25:7, 25:14, 35:64,
36:10, 37:39, 41:34, 45:11

TRIAL

Husband, 4:19

Wife, 4:19

TRUST COMPANIES

Capacity, 36:9, 40:62, 41:44, 41:64,
42:44, 47:24

Corporations, 9:10, 40:62, 43:46

Standard of care, 31:7

TRUST DEEDS

Creditors, 7:29, 32:28, 34:89

Mortgages, 7:29

Statutes, 33:41

TRUST INDENTURE

Creditors, 14A:36, 25:19

Liability, 14A:36

Trustee, 14A:36, 21:26, 25:19

INDEX

TRUST INSTRUMENTS

Definition, 14A:7

Meaning, 14A:7

Writing, 14A:7

TRUST PROTECTORS

Alaska, 14A:2

Qualification, 14A:2

Trust advisor, 14A:50

TRUSTEE

Accounting, 3:16, 14A:2, 19:6, 30:44,
31:7, 31:32, 34:89, 35:44, 37:42,
39:44, 40:16, 40:62, 41:34, 41:44,
42:37, 45:23

Accumulations, 24:25, 35:59, 36:9,
36:10, 38:7, 47:50

Actions, 3:21, 14:11, 14:15, 14:17,
14:55, 14:73, 14A:22, 14A:24,
14A:28, 14A:29, 14A:35, 14A:42,
14A:46, 14A:48, 14A:50, 22:13,
25:8, 25:20, 26:5, 26:8, 26:20,
28:37, 28:54, 29:65, 31:11, 31:13,
32:18, 33:40, 34:67, 34:76, 34:89,
37:71, 39:63, 42:75, 44:52, 44:69,
45:7, 45:11, 46:57, 47:69

Administration of trust, 31:7, 37:42

Administrators, 37:20, 37:71, 39:20,
39:22

Advances, 30:32, 35:79

Adverse interest, 14:104, 14:130,
14:132, 14:144

Advisor, 14:104, 14A:2, 14A:7, 14A:11,
14A:22, 14A:24, 14A:29, 14A:35,
14A:41, 14A:42, 14A:44, 14A:48,
14A:50, 19:6, 21:1, 21:30 to
21:32, 23:13, 23:22, 23:29, 26:8,
33:41, 35:44, 48:35

Agent, 14:55, 14:59, 14:75, 14:93,
14:139, 14:143, 14A:50, 21:22,
22:12, 23:17, 24:24, 24:25, 24:27,
26:10, 26:20, 30:32, 31:11, 32:23,
33:49, 35:79, 37:69, 37:71, 44:15,
44:46, 44:50, 44:69, 46:15, 48:4,
48:28, 48:39

Aliens, 24:24

Annuities, 8:3, 8:24, 8:34, 8:37

Appeals, 25:8, 26:6, 26:22, 31:16,
34:89, 35:59

Appointments, 14:23, 31:31, 31:32,
34:38, 41:36

TRUSTEE—Cont'd

Assets, 2:7, 2:11, 2:12, 3:8, 3:9, 3:11,
3:13, 3:15, 3:17, 3:18, 3:21 to
3:23, 4:12, 5A:1, 5A:3 to 5A:5,
5A:9, 5A:12, 9:23, 10:50, 11:4,
13:14, 14:7, 14:11, 14:12, 14:14,
14:16 to 14:18, 14:20, 14:21,
14:23 to 14:25, 14:27 to 14:30,
14:32 to 14:34, 14:36, 14:40,
14:48, 14:50, 14:52, 14:56, 14:58,
14:60, 14:64, 14:72, 14:74 to
14:76, 14:78, 14:80, 14:82, 14:84,
14:86, 14:88, 14:90, 14:92, 14:94,
14:96, 14:100, 14:110, 14:114,
14:116, 14:120, 14:124, 14:128,
14:130, 14:132, 14:134, 14:136,
14:140, 14:144, 14:146, 14:148,
14A:2, 14A:7, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:35, 14A:36, 14A:39,
14A:41, 14A:42, 14A:44, 14A:46,
14A:48, 19:6, 20:4, 20:5, 20:7,
20:8, 20:10, 21:1, 21:15, 21:20,
21:22, 21:23, 22:12 to 22:17,
23:11, 23:13, 23:17 to 23:19,
23:22, 23:24 to 23:27, 24:4, 24:6,
24:8, 24:15, 24:16, 24:25, 24:27,
25:4, 25:6 to 25:8, 25:10, 25:12,
25:18 to 25:20, 25:24, 26:2, 26:3,
26:5, 26:6, 26:8, 26:10, 26:11,
26:13, 26:14, 26:16, 26:18, 26:20
to 26:23, 28:28, 28:35, 28:41,
29:59, 29:82, 29:85, 30:17, 30:44,
30:54, 30:58, 30:61, 30:62, 30:67,
31:7, 31:12, 31:14, 31:17, 31:18,
31:24, 32:25 to 32:27, 32:32,
33:28, 33:36, 33:38, 33:42, 33:43,
33:49, 33:50, 33:52, 33:55, 34:21,
34:53, 34:67, 34:81, 34:83, 34:87,
34:89, 35:44, 35:61, 37:20, 37:39,
37:42, 37:61, 37:62, 37:68, 37:79,
39:22, 39:63, 39:68, 39:70, 39:73,
40:15, 40:16, 40:24, 40:30, 40:31,
40:36 to 40:40, 40:42 to 40:44,
40:47, 40:62, 41:34, 41:44, 41:64,
41:80, 41:95, 42:22, 42:37, 42:94,
43:79, 44:49, 44:52, 45:11, 45:12,
45:17, 45:20, 45:21, 45:23, 46:40,
46:49, 46:50, 47:21, 47:81, 47:85,
48:4

Attorney General, 30:58, 43:64, 43:66,
43:67

TRUSTEE—Cont'd

Bankruptcy, 2:10, 3:5, 3:8, 3:9, 3:11, 3:13, 3:15 to 3:18, 3:21 to 3:23, 3:25, 4:14, 5A:12, 6:22, 7:28, 8:34, 9:7, 9:8, 9:48, 10:50, 11:4, 14:15, 14:21, 14:23, 14:24, 14:27, 14:32, 14:44, 14:59, 14:73, 14:102, 14:131, 14:139, 14:140, 14A:2, 14A:8, 14A:24, 14A:25, 14A:29, 14A:35, 14A:36, 14A:42, 14A:48, 14A:50, 22:12, 22:16, 25:4, 25:6, 25:14, 25:24, 26:3, 26:10, 26:11, 26:13 to 26:16, 26:18 to 26:24, 28:23, 28:53, 29:82, 30:72, 31:9, 32:28, 33:28, 33:35, 33:40, 33:49, 33:50, 33:52, 34:59, 34:65, 34:67, 34:72, 34:87, 34:89, 35:61, 35:79, 36:9, 36:11, 38:10, 40:15, 40:36, 42:63, 43:83, 46:49, 47:85

Banks, 4:14, 21:22, 21:24, 22:12, 22:14, 22:16, 23:8, 23:30, 24:27, 25:7, 25:8, 25:12, 25:20, 28:57, 28:128, 29:82, 30:32, 32:22, 32:24, 33:21, 33:42, 34:29, 34:88, 35:56, 37:39, 39:44, 41:37, 41:93, 42:37, 42:92, 43:40, 48:4

Beneficiaries, 2:11, 3:16, 3:17, 4:12, 5A:1, 5A:3 to 5A:5, 8:24, 8:34, 8:37, 13:14, 14:14 to 14:18, 14:20, 14:21, 14:23, 14:24, 14:30, 14:32, 14:34, 14:36, 14:60, 14:72, 14:96, 14:102, 14:110, 14:112, 14:124, 14:144, 14A:2, 14A:7, 14A:8, 14A:11, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:41, 14A:46, 14A:48, 14A:50, 19:2, 19:6, 20:4, 20:10, 21:21, 21:22, 22:13, 23:16, 23:24 to 23:26, 24:4, 24:6, 24:8, 24:25, 25:10, 26:2, 26:8, 28:26, 28:33, 28:41, 28:43, 28:44, 29:85, 30:58, 30:61, 30:67, 31:7, 31:11, 31:12, 31:14 to 31:18, 31:24, 32:18, 32:23, 32:25 to 32:28, 32:32, 33:36, 33:37, 33:41 to 33:43, 33:52, 34:52, 34:81, 34:89, 35:56, 35:59, 35:65, 35:66, 36:10, 37:39, 37:61, 37:66, 38:9, 39:63, 39:70, 40:15, 40:24, 40:27, 40:38 to 40:40, 40:43, 40:44, 40:48, 41:34, 41:64, 41:71, 41:80, 41:93, 41:94, 42:36, 42:70, 42:73, 42:94, 43:64, 43:66, 43:71, 43:79,

TRUSTEE—Cont'd

45:7, 45:10 to 45:13, 45:17, 45:19, 45:20, 45:22, 46:49, 46:56, 46:57, 47:25, 47:52, 47:54, 47:72, 47:79

Bond, 34:83, 41:34, 47:81

Breach of Trust, 5A:12, 28:54, 33:43, 35:79, 36:10, 37:71, 38:12, 39:70, 40:26, 40:38, 43:64, 43:72, 43:79, 44:52, 45:13, 46:50, 46:57, 47:62, 47:69

Burden of proof, 14A:8, 14A:11, 14A:22, 14A:28, 14A:29, 14A:39, 25:7, 26:15, 32:28, 34:67, 40:31

Business trusts, 40:62

Capacity, 3:15, 14:30, 14:40, 14:55, 14:73, 14:104, 14:131, 14A:35, 14A:48, 22:12, 23:17, 24:16, 24:27, 26:10, 28:44, 30:44, 30:59, 31:15, 31:16, 31:24, 32:28, 32:32, 34:72, 34:89, 36:9, 36:10, 37:62, 37:65, 40:62, 41:44, 41:64, 41:73, 41:80, 42:44, 42:65, 42:70, 43:45, 43:64, 45:13, 45:17, 46:60, 47:52

Certification, 3:8, 24:24

Charitable remainder trusts, 2:10, 14:7, 14:34

Charitable trusts, 14:34, 30:58, 32:25, 32:28, 33:36, 44:46, 45:7

Children, 7:28, 8:3, 8:24, 8:37, 9:23, 9:31, 13:14, 14:11, 14:17, 14:25, 14:29, 14:30, 14:40, 14:56, 14:96, 14A:7, 14A:24, 14A:29, 14A:39, 14A:41, 20:10, 23:24, 26:8, 28:24, 30:72, 34:72, 35:61, 41:34, 42:94, 48:36

Co-trustees, 14A:28, 23:22, 31:7, 34:89, 37:66, 39:70, 40:37, 40:38, 45:13, 46:55

Commingleing, 5A:12, 25:4, 43:64

Compensation, 3:5, 3:16, 6:22, 9:7, 9:8, 9:20, 9:23, 9:31, 9:47, 9:48, 10:50, 14A:28, 23:27

Competency, 47:48

Conflict of interest, 45:12

Contempt, 25:8, 25:12, 25:19, 26:2, 26:3, 26:5, 26:6, 26:8, 26:10, 26:11, 26:13 to 26:16, 26:18 to 26:24, 34:89

Contract, 2:10, 3:9, 3:23, 5A:12, 8:3, 8:24, 8:34, 9:47, 10:50, 14:17, 14:23, 14:55, 14:59, 14:73, 14:75, 14:93, 14:131, 14:143, 14A:28,

INDEX

TRUSTEE—Cont'd

21:23 to 21:25, 21:30, 24:25, 25:6,
33:50, 35:79, 37:39, 37:71, 45:11

Conveyance, 3:21 to 3:23, 4:14, 14:50,
14:55, 14:59, 14:61, 14:73, 14:75,
14:93, 14:96, 14:131, 14:139,
14:143, 14A:7, 14A:8, 14A:11,
14A:22, 14A:25, 14A:28, 14A:41,
14A:44, 14A:46, 20:7, 22:16, 24:6,
26:8, 26:18, 26:21, 28:53, 29:82,
32:28, 33:49, 33:52, 34:67, 35:79,
38:10, 41:34, 42:75, 42:94, 45:17

Corporate, 2:11, 14A:8, 14A:36, 19:6,
21:22, 23:17, 23:22, 23:25, 24:16,
25:4, 30:17, 30:44, 31:18, 31:24,
32:18, 32:27, 32:28, 32:32, 33:21,
34:85, 34:86, 36:10, 37:69, 37:83,
39:70, 41:80, 41:93, 41:94, 42:92,
43:64, 44:39, 44:46, 45:23, 46:12,
46:15, 46:56, 47:81, 48:4, 48:39

Correspondence, 21:31, 25:10, 25:12,
35:44, 37:39

Court, 3:5, 3:9, 3:11, 3:13, 3:16, 3:17,
3:22, 3:23, 3:25, 5A:5, 5A:9,
5A:12, 6:22, 8:34, 9:7, 9:8, 9:47,
9:48, 14:17, 14:20, 14:24, 14:25,
14:27, 14:32, 14:44, 14:50, 14:52,
14:54 to 14:56, 14:61, 14:64,
14:73, 14:88, 14:93, 14:102,
14:104, 14:106, 14:108, 14:110,
14:114, 14:116, 14:120, 14:124,
14:126 to 14:128, 14:132, 14:136,
14:139, 14:140, 14:142, 14:144,
14A:2, 14A:7, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:35, 14A:36, 14A:41,
14A:42, 14A:46, 14A:48, 14A:50,
20:4, 20:5, 20:7, 20:10, 21:21,
21:22, 22:12, 22:13, 22:15, 23:25,
23:28, 24:4, 24:6, 25:4, 25:6 to
25:8, 25:10, 25:12, 25:14, 25:19,
25:20, 25:24, 26:2, 26:3, 26:5,
26:6, 26:8, 26:10, 26:13 to 26:16,
26:18 to 26:24, 28:24, 28:35,
28:47, 28:52, 28:53, 28:57, 29:85,
30:58, 30:62, 30:64, 30:72, 31:7,
31:11, 31:15, 31:16, 31:18, 32:26
to 32:28, 33:35, 33:36, 33:38,
33:41, 33:43, 33:47, 33:49, 33:50,
33:52, 33:55, 34:67, 34:72, 34:76,
34:81, 34:87 to 34:89, 35:59,
35:65, 35:66, 35:68, 35:79, 36:9,
36:10, 37:39, 37:43, 37:57, 37:62,

TRUSTEE—Cont'd

37:66 to 37:68, 37:79, 38:7, 38:12,
39:68, 39:70 to 39:72, 40:15,
40:26, 40:27, 40:31, 40:36, 40:38,
40:40, 40:47, 40:48, 40:62, 41:34,
41:80, 42:15, 42:61, 42:63, 42:73,
42:94, 43:64, 43:66, 43:67, 43:71,
43:79, 43:83, 44:39, 44:46, 44:47,
44:49, 44:52, 45:10, 45:11, 45:13,
45:23, 46:12, 46:35, 46:50, 46:55,
46:60, 47:52, 47:62, 47:69, 47:72,
47:79, 47:85, 48:39, 48:40, 48:50

Creditors, 2:7, 2:10, 2:12, 3:5, 3:8, 3:9,
3:11, 3:13, 3:17, 3:18, 3:22, 3:23,
3:25, 4:14, 5A:1, 5A:4, 5A:5,
5A:9, 6:23, 7:28, 8:3, 8:24, 8:34,
8:37, 9:8, 9:20, 9:23, 9:31, 9:47,
9:48, 10:50, 11:4, 13:14, 14:14,
14:15, 14:17, 14:20, 14:21, 14:23,
14:25, 14:27, 14:29, 14:32, 14:34,
14:50, 14:52, 14:54, 14:56, 14:58,
14:60, 14:64, 14:66, 14:72 to
14:74, 14:76, 14:78, 14:80, 14:82,
14:86, 14:88, 14:90, 14:92, 14:94,
14:96, 14:98, 14:102, 14:104,
14:106, 14:108, 14:110, 14:112,
14:114, 14:116, 14:118, 14:120,
14:122, 14:124, 14:128, 14:130,
14:132, 14:136, 14:138, 14:140,
14:142, 14:144, 14:146, 14:148,
14A:2, 14A:7, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:35, 14A:36, 14A:39,
14A:41, 14A:42, 14A:44, 14A:46,
14A:48, 14A:50, 20:5, 20:10,
22:14 to 22:16, 23:11, 23:26, 25:4,
25:6 to 25:8, 25:10, 25:12, 25:14,
25:18 to 25:20, 25:24, 26:2, 26:3,
26:5, 26:6, 26:8, 26:10, 26:11,
26:14, 26:16, 26:21, 26:23, 26:24,
28:53, 29:82, 30:62, 30:72, 31:16,
32:28, 32:32, 33:35, 33:38, 33:40,
33:49, 33:50, 33:52, 34:67, 34:72,
34:76, 34:87, 34:89, 35:61, 35:79,
37:62, 38:10, 39:63, 39:68, 40:15,
40:31, 40:36, 40:47, 40:59, 41:64,
42:63, 42:94, 43:61, 43:64, 43:66,
43:79, 43:83, 44:43, 44:57, 44:69,
45:10, 45:11, 45:23, 46:49, 46:50,
47:72, 47:85, 48:36, 48:43

Crummey trusts, 14:32, 14:33, 14:48,
14:84, 14:96, 14:100, 14:146

TRUSTEE—Cont'd

Death, 6:22, 8:3, 8:34, 10:50, 13:14,
14:16, 14:21, 14:28, 14:29, 14:32,
14:33, 14:36, 14:59, 14:61, 14:66,
14:75, 14:88, 14:90, 14:94,
14:104, 14:142, 14A:7, 14A:8,
14A:11, 14A:22, 14A:24, 14A:35,
14A:39, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 22:14, 22:17,
24:8, 24:15, 24:25, 29:59, 29:85,
31:24, 32:28, 33:28, 33:49, 44:57,
45:7

Decanting, 14A:2, 14A:7, 14A:28,
14A:35, 14A:50

Deeds, 14A:24, 22:13, 28:41, 32:28,
33:41, 33:42, 34:89, 41:34, 41:36

Definition, 2:7, 3:15, 3:23, 5A:3, 9:47,
14:20, 14:23, 14A:7, 14A:36,
14A:46, 14A:48, 20:7, 26:13,
26:16, 26:21, 29:59, 31:7, 33:41,
33:52, 34:89, 35:56, 37:69, 42:92,
45:7, 47:54

Delegation, 14A:35, 31:7, 31:11, 34:81,
38:7, 41:95

Description, 7:28, 31:17, 33:49, 37:39

Diligence, 3:22, 4:12, 14A:2, 19:6,
24:25, 30:61, 34:90, 35:68, 37:57,
37:71, 39:70, 42:70, 43:64, 43:71,
43:72, 45:7, 45:12, 45:23

Disclaimer, 14:32, 14:40, 14:44, 14:55,
14:59, 14:61, 14:67, 14:73, 14:75,
14:93, 14:109, 14:131, 14:139,
14:143

Discretion, 3:9, 5A:1, 5A:3, 5A:5, 9:7,
14:14, 14:16 to 14:18, 14:20,
14:25, 14:27, 14:28, 14:30, 14:34,
14:36, 14:40, 14:48, 14:52, 14:54,
14:56, 14:64, 14:66, 14:78, 14:84,
14:86, 14:88, 14:92, 14:94, 14:96,
14:98, 14:100, 14:104, 14:108,
14:110, 14:112, 14:114, 14:116,
14:122, 14:124, 14:126, 14:130,
14:132, 14:134, 14:136, 14:138,
14:140, 14:142, 14:144, 14:146,
14A:2, 14A:7, 14A:8, 14A:28,
14A:35, 14A:39, 14A:41, 14A:42,
14A:44, 14A:46, 14A:48, 14A:50,
23:26, 24:8, 25:7, 25:14, 25:19,
26:2, 26:6, 26:11, 26:21, 26:23,
28:52, 32:25, 32:28, 32:32, 33:36,
33:41, 33:49, 33:52, 33:55, 34:89,
35:66, 37:66, 38:9, 39:63, 39:70,

TRUSTEE—Cont'd

41:34, 41:64, 43:61, 43:71, 44:57,
45:15, 46:60

Dissolution, 30:58, 33:28, 40:59, 44:39

Distributions, 3:8, 3:13, 3:18, 5A:1,
5A:3 to 5A:5, 13:14, 14:7, 14:11,
14:14, 14:16, 14:17, 14:20, 14:23,
14:25, 14:27 to 14:30, 14:34,
14:36, 14:40, 14:46, 14:48, 14:52,
14:54, 14:56, 14:58, 14:60, 14:64,
14:66, 14:78, 14:82, 14:84, 14:86,
14:88, 14:90, 14:92, 14:94, 14:98,
14:100, 14:102, 14:104, 14:106,
14:108, 14:110, 14:112, 14:114,
14:116, 14:118, 14:120, 14:124,
14:126, 14:130, 14:132, 14:134,
14:136, 14:138, 14:142, 14:144,
14:146, 14:148, 14A:2, 14A:7,
14A:8, 14A:11, 14A:22, 14A:24,
14A:28, 14A:29, 14A:35, 14A:39,
14A:42, 14A:44, 14A:46, 14A:48,
14A:50, 19:6, 22:13, 23:13, 23:25,
23:26, 24:8, 24:25, 25:19, 26:2,
31:14, 32:18, 32:25, 33:36, 33:55,
38:13, 40:47, 47:25

Duty, 2:11, 4:14, 14A:28, 14A:36,
21:24 to 21:26, 22:12, 26:20,
28:41, 29:82, 29:85, 30:54, 30:61,
30:67, 31:7, 31:11, 31:14, 31:15,
31:18, 32:18, 32:25, 32:26, 32:28,
33:36, 34:25, 35:66, 35:68, 36:9,
37:39, 37:66, 38:12, 39:70, 39:71,
40:16, 41:34, 41:36, 41:64, 41:71,
42:36, 42:70, 42:94, 43:64, 43:66,
44:69, 45:7, 45:12, 45:21, 45:23,
46:50, 46:52, 47:25

Effect, 3:17, 3:23, 9:7, 14:23, 14:25,
14:29, 14:30, 14:32, 14:40, 14:98,
14A:2, 14A:35, 14A:36, 14A:39,
14A:50, 22:12 to 22:17, 23:25,
25:4, 25:12, 25:20, 26:2, 26:6,
26:11, 28:24, 29:82, 29:85, 31:14,
31:16, 32:28, 33:41, 33:49, 33:50,
33:52, 34:67, 34:72, 34:89, 35:79,
37:62, 37:65, 38:7, 38:10, 40:44,
41:34, 41:37, 41:69, 42:94, 47:55

Employee, 9:7, 9:8, 9:31, 11:4, 14A:46,
39:70, 40:62, 44:46, 48:39

English Trustee Act, 29:59, 36:9

Executors, 37:42, 37:71

Express powers, 38:9

Fees, 3:11, 3:16, 6:22, 9:31, 9:47,
14:102, 14A:2, 14A:7, 14A:8,

INDEX

TRUSTEE—Cont'd

14A:11, 14A:28, 14A:29, 14A:35,
14A:46, 14A:48, 19:8, 21:30,
22:12, 23:27, 24:24, 25:24, 26:19,
28:52, 29:20, 30:17, 31:12, 31:17,
32:18, 32:22, 32:26, 33:21, 33:28,
33:36, 33:41, 33:42, 34:20, 34:21,
34:83, 34:86, 36:9, 37:20, 37:22,
37:83, 39:20, 39:22, 40:62, 42:20,
42:22, 43:16, 43:17, 43:22, 43:23,
43:71, 44:15, 45:22, 45:23, 46:15,
47:21, 47:81, 48:12, 48:28, 48:50

Fiduciaries, 11:4, 14A:2, 14A:22,
14A:24, 14A:35, 14A:41, 14A:46,
14A:48, 14A:50, 25:8, 25:10,
25:19, 31:7, 31:11, 31:13, 36:10,
37:39, 38:12, 45:7, 45:12, 45:13,
45:23

Foreclosure, 3:5

Foreign corporations, 24:25

Foreign state, 26:5, 34:89

Fraud, 2:10, 3:9, 3:23, 3:25, 4:14, 8:37,
14:36, 14A:8, 14A:11, 14A:22,
14A:28, 14A:29, 14A:35, 14A:46,
25:14, 25:19, 26:2, 26:10, 26:11,
26:13 to 26:16, 26:18 to 26:24,
28:54, 30:72, 32:28, 33:52, 34:67,
34:87, 34:89, 36:10, 37:39, 37:62,
37:71, 38:12, 39:70, 40:31, 42:75,
42:94, 43:64, 43:72, 43:79, 44:57,
45:11, 45:13, 45:23, 46:57, 47:69,
47:85, 48:48

Good Faith, 14:72, 14A:7, 22:13, 25:6,
26:6, 28:37, 30:61, 30:72, 31:11,
32:28, 34:89, 37:66, 38:10, 39:70,
41:71, 42:70, 43:64, 43:71, 45:11,
45:12, 45:23

Identification, 5A:1, 14A:36, 24:24,
24:25, 24:27, 31:24, 35:56, 35:68

Impartiality, 37:66

Incapacity, 14:66, 14:94

Income tax, 14:34, 14:50, 14:124,
14A:2, 14A:8, 14A:11, 14A:24,
14A:28, 14A:29, 14A:35, 14A:36,
14A:39, 14A:41, 14A:42, 14A:46,
14A:48, 14A:50, 23:25, 24:15,
24:16, 24:24, 24:25, 24:27, 28:41,
32:18, 34:88, 37:39, 42:36, 44:62,
45:7, 45:23, 47:25

Independent trustee, 14:28, 14:29,
14:36, 14A:46

Insurance, 3:15, 6:22, 8:3, 8:24, 8:34,
8:37, 9:7, 9:8, 9:20, 9:23, 9:47,

TRUSTEE—Cont'd

9:48, 11:4, 14:33, 14:36, 14:44,
14A:11, 14A:22, 14A:24, 14A:50,
19:8, 24:27, 28:128, 31:7, 31:24,
34:24, 34:83, 34:88, 37:42, 38:7,
40:62, 41:64, 41:71, 45:7, 47:81,
48:4, 48:28, 48:39

Interest, 2:12, 3:9, 3:15 to 3:17, 3:22,
3:23, 4:14, 5A:3 to 5A:5, 6:22,
6:23, 7:28, 8:3, 8:24, 8:34, 8:37,
9:7, 10:50, 11:4, 13:14, 14:7,
14:11, 14:14, 14:15, 14:17, 14:18,
14:20, 14:23 to 14:25, 14:27,
14:29, 14:32, 14:34, 14:36, 14:40,
14:44, 14:48, 14:50, 14:52, 14:54
to 14:56, 14:58, 14:59, 14:61,
14:64, 14:66, 14:67, 14:72 to
14:76, 14:80, 14:82, 14:84, 14:88,
14:90, 14:92 to 14:94, 14:96,
14:98, 14:100, 14:102, 14:104,
14:106, 14:108 to 14:110, 14:112,
14:114, 14:116, 14:118, 14:120,
14:122, 14:124, 14:126, 14:128,
14:130 to 14:132, 14:134, 14:136,
14:138, 14:139, 14:142, 14:144,
14:146, 14:148, 14A:2, 14A:7,
14A:8, 14A:25, 14A:28, 14A:29,
14A:35, 14A:44, 14A:46, 14A:48,
14A:50, 20:7, 20:10, 21:22, 23:26,
24:8, 24:15, 24:24, 24:25, 24:27,
25:4, 25:6, 25:14, 26:10, 26:11,
26:13, 26:16, 26:21, 28:24, 28:44,
28:47, 28:52, 28:54, 29:59, 29:82,
30:58, 30:72, 31:7, 31:9, 31:14,
31:16, 31:18, 32:18, 32:25, 32:28,
32:32, 33:36, 33:40, 33:49, 33:52,
33:55, 34:67, 34:86, 35:68, 35:79,
36:9, 36:10, 37:39, 37:61, 37:62,
37:65, 37:69, 37:79, 38:9, 39:63,
39:70, 40:38, 40:47, 41:34, 41:64,
41:66, 41:71, 42:94, 43:61, 43:64,
43:66, 43:71, 44:43, 44:52, 44:57,
45:10, 45:12, 45:19, 45:20, 45:23,
46:12, 46:53, 46:57, 46:60, 47:25,
47:50, 47:52, 48:4, 48:35, 48:36,
48:48

Interference, 14:140, 34:83, 42:56,
47:81

Interim, 35:56, 35:79, 37:39

Investments, 14A:24, 14A:28, 14A:41,
21:20, 22:13, 23:17, 23:25, 23:35,
24:15, 24:17, 24:24, 24:25, 25:10,
29:40, 31:12, 31:14, 33:42, 35:44,

TRUSTEE—Cont'd

42:63, 43:64, 45:19
 Leases, 30:72
 Liability, 2:11, 3:23, 4:12, 4:14, 8:3,
 9:47, 14:23, 14:28, 14:56, 14:116,
 14:132, 14A:2, 14A:8, 14A:11,
 14A:24, 14A:28, 14A:29, 14A:35,
 14A:36, 14A:42, 14A:44, 14A:50,
 20:4, 23:25, 24:15, 24:27, 25:14,
 28:35, 28:44, 31:13, 31:24, 32:32,
 33:28, 33:42, 33:43, 34:24, 34:25,
 34:67, 34:83, 34:86, 34:88, 35:79,
 36:10, 37:39, 37:65, 37:69, 37:71,
 38:10, 38:12, 39:70, 40:36, 40:38,
 40:62, 41:44, 43:64, 44:39, 44:46,
 45:13, 45:20, 45:21, 45:23, 47:81
 Liens, 3:13, 3:21, 6:22, 7:28, 14:128,
 14A:2, 26:8
 Life Insurance Trusts, 14:33
 Limitation of Actions, 39:63, 45:7,
 46:57
 Loans, 3:22, 9:31, 14A:11, 45:23
 Merger, 5A:3, 14:23
 Minors, 14:11, 14:40, 14:46, 43:72
 Mistakes, 3:9
 Mortgages, 7:28
 Naming, 14A:46, 20:8, 23:25, 26:8
 Negligence, 26:15, 26:20, 38:12, 39:70,
 45:13
 Nonresident, 14A:2, 24:8, 24:24, 24:25,
 25:10, 25:12, 34:24, 34:29, 35:63
 Nonresidents, 14A:2, 35:63
 Oath, 3:13, 3:25, 14A:46, 26:10, 37:39,
 40:16
 Officers, 24:27, 31:7, 31:14, 31:24,
 32:22, 34:34, 35:56, 35:79, 37:42,
 37:47, 37:57, 40:62, 45:23, 47:17,
 47:69
 Perpetuities, 14:24, 14A:2, 14A:11,
 23:24, 23:27, 28:23, 32:28, 35:59,
 36:9, 36:10, 38:7, 41:64, 42:63,
 44:40
 Possession, 3:9, 3:16, 3:21, 3:22, 9:20,
 14:11, 14:73, 14A:46, 24:25,
 25:14, 26:5, 26:6, 26:10, 26:11,
 26:13, 28:54, 28:57, 30:72, 32:28,
 34:82, 36:10, 37:39, 37:71, 43:72,
 46:57, 46:60, 47:69, 47:72, 47:79
 Power of appointment, 14:11, 14:12,
 14:21, 14:25, 14:27, 14:29, 14:30,
 14:32, 14:40, 14:55, 14:56, 14:60,

TRUSTEE—Cont'd

14:74, 14:88, 14:90, 14:92, 14:96,
 14:102, 14:124, 14:128, 14:130 to
 14:132, 14A:7, 14A:8, 14A:11,
 14A:22, 14A:24, 14A:25, 14A:28,
 14A:29, 14A:35, 14A:41, 14A:44,
 14A:46, 14A:48, 14A:50, 23:24,
 24:25, 28:47, 31:14, 31:15, 44:57
 Powers, 3:5, 3:13, 3:15, 3:17, 3:21,
 3:23, 8:3, 13:14, 14:7, 14:11,
 14:16, 14:21, 14:23, 14:24, 14:27,
 14:30, 14:32, 14:33, 14:40, 14:50,
 14:88, 14:90, 14:92, 14:96, 14:116,
 14:127, 14A:2, 14A:7, 14A:8,
 14A:11, 14A:22, 14A:24, 14A:25,
 14A:28, 14A:29, 14A:35, 14A:36,
 14A:39, 14A:41, 14A:46, 14A:48,
 14A:50, 19:2, 19:6, 23:13, 23:24,
 23:25, 24:8, 25:19, 26:3, 26:20,
 28:24, 28:26, 28:28, 28:31, 28:35,
 28:37, 28:38, 28:44, 28:128,
 29:40, 29:85, 30:58, 30:62, 31:7,
 31:11, 31:14 to 31:16, 31:24,
 32:25, 32:26, 32:32, 33:35, 33:36,
 33:41, 33:43, 34:55, 34:62, 34:67,
 34:72, 34:81, 34:88, 34:89, 35:66,
 36:9, 36:10, 37:39, 37:42, 37:61,
 37:62, 37:66, 37:69, 37:79, 38:7,
 38:9, 38:13, 39:68, 39:70, 40:26,
 40:39, 41:71, 41:95, 42:63, 42:70,
 42:94, 43:64, 43:66, 43:67, 45:7,
 45:23, 46:35, 46:52, 47:48, 47:52,
 47:55, 47:62, 48:50
 Private trusts, 33:36
 Privileges, 8:3, 8:34, 26:5, 30:72,
 31:24, 32:32
 Probate, 7:28, 14:61, 14:66, 14:88,
 14:94, 31:31, 37:42, 41:80
 Proceedings, 3:5, 5A:5, 9:7, 9:20, 9:48,
 14A:7, 14A:24, 14A:28, 14A:35,
 20:4, 22:12, 22:15, 22:16, 25:8,
 25:14, 26:10, 26:15, 26:18, 26:20,
 26:23, 28:52, 29:82, 31:16, 32:28,
 33:47, 33:49, 33:50, 33:52, 34:67,
 34:72, 34:87, 34:89, 35:61, 35:65,
 35:79, 37:39, 40:15, 40:16, 40:31,
 40:36, 40:48, 41:34, 42:75, 43:72,
 43:83, 46:60, 47:79, 47:85, 48:50
 Professional, 14A:11, 14A:24, 14A:29,
 19:6, 20:4, 23:30, 24:25, 25:10,
 25:14, 30:17, 30:44, 31:12, 31:31,
 31:32, 32:23, 33:21, 33:41, 33:42,
 34:38, 34:83, 35:44, 36:9, 37:39,

INDEX

TRUSTEE—Cont'd

37:42, 37:49, 37:61, 39:49, 39:70,
40:16, 40:37, 40:62, 41:44, 41:64,
41:71, 43:17, 44:39, 45:12, 46:15,
47:21, 47:81, 48:4, 48:28, 48:39
Property interest, 14:40, 14:44, 14A:2,
14A:35
Public Policy, 14:14, 14:17, 14:24,
14:25, 14:27, 14:50, 14:94,
14:140, 14A:2, 14A:28, 22:12,
22:13, 26:2, 26:8, 26:16, 29:85,
31:16, 32:25, 33:36, 36:9, 39:63,
42:92, 43:61, 44:43, 46:43
Public trustee, 34:81, 34:84, 37:57,
37:66
Qualification, 13:14, 14:29, 14A:2,
14A:48
Ratification, 22:12, 22:13
Relatives, 2:7, 2:10, 31:16, 42:94, 47:72
Remedies, 2:7, 2:11, 9:47, 14:110,
14A:2, 14A:11, 14A:42, 22:12,
25:4, 25:6 to 25:8, 25:10, 25:12,
25:14, 25:18 to 25:20, 25:24,
34:67, 34:87, 40:26, 43:79, 47:85
Removal, 5A:3, 19:6, 20:4, 23:25,
28:44, 31:14, 32:26, 33:41, 34:72,
34:82, 34:88, 34:89, 35:66, 37:62,
39:70, 40:26, 40:40, 43:64, 46:53,
46:55
Renunciation, 14:59, 14:67, 43:64
Resignation, 14A:8, 23:22, 23:25,
34:82, 34:89, 39:70, 43:64, 43:79,
46:55
Resulting trusts, 36:10
Retention, 14:12, 14A:2, 14A:7,
14A:22, 14A:28, 14A:29, 14A:41,
14A:46, 24:25, 28:24, 31:12,
34:82, 37:39, 40:39, 47:55
Sale, 3:5, 6:22, 6:23, 7:28, 8:37, 9:47,
14:34, 14:55, 14:59, 14:61, 14:73,
14:75, 14:93, 14:109, 14:131,
14:139, 14:143, 24:8, 24:15,
24:25, 28:53, 29:82, 31:15, 33:36,
41:34, 42:61, 45:21
Selection, 14:23, 14:24, 19:6, 20:4,
21:15, 21:20, 23:22, 27:2, 27:5,
34:72, 37:49
Settlor, 2:7, 2:11, 2:12, 3:17, 4:12,
5A:1, 13:14, 14:14 to 14:18,
14:20, 14:21, 14:23 to 14:25,
14:27, 14:29, 14:32, 14:33, 14:36,
14:46, 14:48, 14:50, 14:52, 14:54,

TRUSTEE—Cont'd

14:56, 14:60, 14:64, 14:66, 14:72,
14:74, 14:76, 14:78, 14:80, 14:82,
14:84, 14:88, 14:90, 14:92, 14:94,
14:96, 14:98, 14:100, 14:102,
14:104, 14:106, 14:108, 14:110,
14:112, 14:114, 14:116, 14:120,
14:122, 14:124, 14:126, 14:128,
14:130, 14:132, 14:134, 14:136,
14:138, 14:140, 14:142, 14:144,
14:146, 14:148, 14A:2, 14A:7,
14A:8, 14A:11, 14A:22, 14A:24,
14A:25, 14A:28, 14A:29, 14A:35,
14A:36, 14A:39, 14A:41, 14A:42,
14A:44, 14A:46, 14A:50, 19:2,
20:4, 20:5, 20:10, 21:15, 21:21,
21:22, 21:24 to 21:26, 21:30 to
21:32, 22:12 to 22:17, 23:11,
23:13, 23:16 to 23:19, 23:22,
23:24 to 23:28, 23:34, 23:35, 24:6,
24:25, 25:4, 25:7, 25:8, 25:10,
25:18 to 25:20, 26:2, 26:3, 26:5,
26:6, 26:8, 26:10, 26:11, 26:13 to
26:16, 26:18 to 26:24, 27:5, 28:24,
28:26, 28:37, 28:38, 28:44, 29:59,
29:61, 29:65, 29:85, 30:17, 30:44,
30:57 to 30:59, 30:62, 30:67,
30:72, 31:7, 31:12, 31:14, 31:16 to
31:18, 31:24, 32:23, 32:25 to
32:28, 33:36 to 33:38, 33:40 to
33:42, 33:49, 34:34, 34:53, 34:55,
34:56, 34:59, 34:65, 34:67, 34:72,
34:76, 34:81, 34:83, 34:89, 35:44,
35:56, 35:59 to 35:61, 35:65, 36:9,
36:10, 37:61, 37:62, 37:65, 37:66,
37:68, 38:13, 38:16, 39:63, 39:68,
39:70, 39:73, 40:15, 40:24, 40:26,
40:27, 40:30, 40:31, 40:38 to
40:40, 40:43, 40:44, 40:47, 40:48,
40:62, 41:16, 41:64, 41:66, 41:69,
41:71, 41:73, 41:74, 41:80, 41:93
to 41:95, 42:36, 42:44, 42:63,
42:65, 42:70, 42:73, 42:94, 43:16,
43:22, 43:23, 43:60, 43:61, 43:64,
43:66, 43:67, 43:70, 43:79, 43:83,
44:43, 44:47, 44:49, 44:57, 45:7,
45:11, 45:12, 45:17, 45:21, 46:40,
46:49, 46:50, 46:52, 46:56, 46:60,
47:25, 47:34, 47:52 to 47:55,
47:60, 47:69, 47:72, 47:79, 47:81,
48:35, 48:40, 48:43, 48:48
Shareholders, 24:27, 29:82, 31:24,
32:22, 34:86, 40:62, 44:69, 45:23

TRUSTEE—Cont'd

Single trustee, 23:22
Skill, 28:28, 31:7, 31:11, 37:39, 39:70, 42:70, 45:23
Sole trustee, 14:23, 14:27, 14:56, 14:66, 14A:25, 20:4, 31:7, 31:14, 32:26, 34:56, 34:81, 37:42, 39:70, 41:66, 43:60, 46:12, 46:55, 47:34
Standard of care, 30:61, 31:7, 42:70, 43:64
State, 2:10, 2:11, 3:8, 3:13, 3:17, 3:21 to 3:23, 5A:1, 5A:3, 7:28, 9:8, 9:20, 9:48, 10:50, 11:4, 14:14, 14:15, 14:17, 14:20, 14:21, 14:24, 14:27, 14:32, 14:33, 14:36, 14:40, 14:44, 14:48, 14:50, 14:52, 14:54 to 14:56, 14:58 to 14:61, 14:64, 14:66, 14:67, 14:72 to 14:76, 14:78, 14:80, 14:82, 14:84, 14:86, 14:88, 14:90, 14:92 to 14:94, 14:96, 14:98, 14:100, 14:102, 14:104, 14:106, 14:108 to 14:110, 14:112, 14:114, 14:116, 14:118, 14:120, 14:122, 14:124, 14:126 to 14:128, 14:130 to 14:132, 14:134, 14:136, 14:138 to 14:140, 14:142 to 14:144, 14:146, 14:148, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:28, 14A:29, 14A:35, 14A:36, 14A:42, 14A:44, 14A:48, 14A:50, 20:4, 21:22, 22:13, 22:15, 23:25, 24:25, 24:27, 25:6 to 25:8, 25:18 to 25:20, 26:5, 26:20, 29:40, 30:62, 32:23, 33:40, 34:89, 36:9, 37:39, 37:66, 40:62, 42:56, 43:64, 45:7, 46:60, 47:48, 48:4
Statutes, 3:17, 3:23, 4:14, 5A:1, 5A:3, 5A:12, 13:14, 14:14, 14:15, 14:23, 14:27, 14:64, 14:67, 14:90, 14:92, 14:102, 14:144, 14A:2, 14A:7, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:41, 14A:42, 14A:44, 14A:46, 14A:48, 14A:50, 19:2, 25:6, 25:7, 26:20, 26:21, 29:59, 31:7, 33:41, 34:24, 34:59, 34:88, 36:9, 38:7, 42:37, 45:7, 47:48
Stock, 6:23, 8:34, 9:47, 10:50, 14A:28, 23:16, 23:17, 24:6, 24:25, 24:27, 28:35, 41:34
Successor, 5A:3, 14A:8, 14A:24, 14A:41, 23:27, 24:15, 33:43, 40:15, 42:92, 43:66

TRUSTEE—Cont'd

Suspension, 40:26, 48:36
Tax, 6:23, 8:34, 9:7, 9:8, 10:50, 11:4, 13:14, 14:7, 14:11, 14:17, 14:18, 14:21, 14:28 to 14:30, 14:32 to 14:34, 14:40, 14:46, 14:50, 14:52, 14:55, 14:59, 14:72, 14:78, 14:80, 14:82, 14:110, 14:116, 14:124, 14:128, 14:132, 14A:2, 14A:8, 14A:11, 14A:24, 14A:28, 14A:29, 14A:35, 14A:36, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 19:8, 23:17, 23:24, 23:25, 23:35, 24:4, 24:6, 24:8, 24:15 to 24:17, 24:24, 24:25, 24:27, 26:6, 26:21, 28:41, 29:85, 30:67, 31:7, 31:18, 31:32, 32:18, 33:28, 33:36, 33:42, 34:24, 34:25, 34:88, 34:90, 35:56, 35:59, 35:68, 36:9, 36:10, 37:39, 39:68, 40:39, 40:62, 41:36, 41:80, 42:36, 43:64, 43:70, 44:57, 44:62, 45:7, 45:19 to 45:23, 47:25, 47:48, 48:4
Termination of trust, 44:15
Testamentary trusts, 3:18, 14:36
Third Parties, 3:22, 14:15, 14A:28, 14A:29, 22:13, 24:25, 31:13, 33:42, 34:88, 36:9, 37:79, 39:63, 39:70, 40:24, 40:27, 40:30, 40:36, 43:64, 44:50, 45:13
Title, 2:11, 3:5, 3:16, 3:21, 3:22, 5A:3, 14:23, 14:46, 14A:2, 14A:8, 14A:11, 14A:22, 14A:24, 14A:25, 14A:35, 14A:36, 14A:48, 22:12, 23:26, 24:16, 24:27, 26:10, 26:11, 26:13, 26:15, 30:72, 32:26, 33:50, 34:81, 37:71, 43:79, 45:17, 46:50, 47:55
Tort, 14:15, 14:17, 14:27, 14:66, 14:86, 14:94, 14:104, 14:124, 14A:2, 14A:8, 14A:11, 14A:24, 25:7, 37:71
Transfer of trust, 14A:48
Trust companies, 19:6, 28:57, 28:128, 29:85, 31:7, 31:12, 32:22 to 32:24, 33:21, 33:42, 34:21, 34:84, 35:81, 36:9, 37:42, 37:43, 37:83, 39:22, 39:44, 39:63, 40:40, 40:62, 41:44, 41:64, 41:71, 41:93, 41:94, 42:15, 42:20, 42:22, 42:44, 42:92, 42:93, 43:17, 45:7, 45:12, 47:17, 47:21, 47:34, 47:48, 47:82

INDEX

TRUSTEE—Cont'd

Trust protectors, 14A:2, 14A:8, 14A:44,
14A:50, 23:8, 41:64, 41:71
Unanimous action, 26:8
Uncertainty, 14:32, 14A:2, 14A:28,
20:7, 31:16, 33:52, 34:53, 34:55
United States, 3:5, 3:8, 3:9, 3:13, 3:17,
3:25, 4:12, 4:14, 14:7, 14:15,
14:17, 14:20, 14:24, 14:25, 14:46,
14:48, 14:52, 14:64, 14:66, 14:82,
14:86, 14:94, 14:96, 14:100,
14:104, 14:108, 14:116, 14:120,
14:122, 14:134, 14:136, 14:138,
14:142, 14:148, 14A:25, 14A:48,
19:2, 19:6, 19:8, 20:4, 20:5, 20:7,
21:20, 22:12, 23:17, 23:24, 23:25,
23:28, 23:30, 23:34, 23:35, 24:4,
24:6, 24:8, 24:15 to 24:17, 24:24,
24:25, 24:27, 25:6 to 25:8, 25:10,
25:12, 25:14, 25:20, 26:6, 26:8,
26:11, 26:15, 26:20, 26:22, 27:5,
33:28, 34:55, 34:87, 34:89, 34:90,
40:47, 40:48, 47:85
Vacancy, 35:79
Vested interest, 46:60, 47:52
Voting, 14A:46, 24:27, 29:82, 31:14
War, 39:63, 40:41, 44:69

TRUSTEES

Accounting, 14A:2, 19:6, 20:3, 30:44,
31:7, 31:32, 34:89, 35:44, 37:42,
39:44, 40:62, 40:63, 41:34, 41:44,
45:23, 48:24
Books and records, 41:54
Charitable trusts, 30:58, 32:25, 32:28,
33:36, 38:19, 44:46, 45:7
Conflict of interest, 45:12
Gross negligence, 38:12, 39:70, 45:13
Personnel, 37:20, 39:20
Records, 14:124, 14A:2, 14A:8,
14A:24, 14A:28, 14A:39, 14A:46,
14A:48, 14A:50, 24:25, 26:6,
28:42, 32:23, 34:89, 37:66, 40:37,
41:54, 41:71, 43:64, 45:12, 45:23
Trustee, 3:13, 8:34, 14:33, 14:92,
14:116, 14:124, 14:128, 14:132,
14A:2, 14A:7, 14A:8, 14A:11,
14A:22, 14A:24, 14A:25, 14A:28,
14A:29, 14A:39, 14A:44, 14A:46,
14A:48, 14A:50, 19:6, 22:12, 23:8,
23:22, 23:25, 23:30, 24:25, 25:6,
25:7, 25:14, 25:19, 25:20, 26:6,

TRUSTEES—Cont'd

28:24, 28:26, 28:28, 28:32, 28:33,
28:35, 28:37, 28:43, 28:44, 28:53,
29:40, 29:59, 29:65, 29:82, 29:85,
30:17, 30:44, 30:54, 30:58, 30:59,
30:61, 31:7, 31:11 to 31:15, 31:17,
31:18, 31:32, 32:22, 32:23, 32:25
to 32:28, 33:21, 33:35 to 33:37,
33:41 to 33:43, 33:52, 34:34,
34:62, 34:67, 34:72, 34:81, 34:83,
34:89, 35:44, 35:59, 35:63, 35:65,
35:66, 35:81, 36:9 to 36:11, 37:20,
37:39, 37:42, 37:62, 37:66, 37:69,
37:83, 38:7, 38:9, 38:12, 38:13,
39:20, 39:22, 39:44, 39:63, 39:68,
39:70, 40:26, 40:27, 40:36 to
40:41, 40:44, 40:62, 41:34, 41:36,
41:44, 41:64, 41:69, 41:71, 41:80,
42:44, 42:70, 42:75, 42:94, 43:45,
43:58, 43:64, 43:66, 43:71, 44:46,
45:7, 45:10 to 45:13, 45:15, 45:17,
45:19, 45:20, 45:22, 45:23, 46:52
to 46:56, 47:34, 47:48, 47:55,
47:56, 47:62, 47:81, 48:28, 48:39,
48:43

TUITION

Education, 6:4, 6:16, 6:26, 6:49, 10:35

ULTRA VIRES

Contracts, 41:92
Corporations, 41:92

UNCERTAINTY

Trustees, 14A:2, 14A:28, 33:52, 34:57

UNCLE

Will, 35:28

UNDIVIDED INTEREST

Gift, 12:2, 14A:8
Trust, 14A:8

UNDUE INFLUENCE

Capacity, 7:23
Release, 7:23, 37:70
Title, 37:70
Trustees, 37:70, 42:94

UNIFIED CREDIT

Tax, 14:5, 14:28, 14:35, 14:37, 14:39

UNIFIED TRANSFER TAX

Unified credit, 14:5

UNIFORM COMMERCIAL CODE

Creditor, 2:9, 25:3

Value, 6:29, 25:3

UNIFORM PROBATE CODE

Conservator, 14:135

Contract, 14:135

Elective share, 6:13

Guardian, 14:135

UNITED STATES

Accounting, 19:6, 20:3, 24:13, 24:19, 34:89

Bonds, 6:35, 7:35, 10:38, 19:3, 24:22

Constitutional, 3:3, 5A:7, 6:35, 7:35, 24A:29, 25:7, 44:1, 44:9

Funds, 1:3, 6:35, 9:25, 10:10, 10:15, 10:21, 11:19, 11:28, 14:17, 14:86, 19:5, 21:2, 21:8, 22:12, 23:17, 23:35, 24:2, 24:27, 25:6, 25:10, 26:12, 26:25, 26:26, 26:28, 29:12, 32:5, 33:19, 34:33, 34:89, 38:11, 39:84, 41:01, 44:36

Obligations, 1:2, 2:3, 4:17, 4:19, 5A:7, 6:35, 7:35, 10:38, 14:15, 19:5, 24:8, 24:21, 24:25, 25:8, 25:14, 34:74, 34:77, 34:89, 34:90, 44:71

Regulation, 4:12, 21:9, 23:21, 24:14, 24:26, 33:5, 33:19, 36:6, 38:11

Settlor, 1:6, 2:4, 3:17, 4:12, 14:15, 14:17, 14:20, 14:22, 14:24, 14:25, 14:46, 14:48, 14:52, 14:64, 14:66, 14:82, 14:94, 14:96, 14:100, 14:104, 14:108, 14:116, 14:120, 14:122, 14:134, 14:136, 14:138, 14:142, 14:148, 14A:25, 19:2, 20:4, 20:5, 21:17, 22:12, 23:15, 23:17, 23:21, 23:24, 23:25, 23:28, 23:34, 23:35, 24:6, 24:7, 24:25, 25:7, 25:8, 25:10, 25:20, 26:6, 26:8, 26:9, 26:11, 26:12, 26:15, 26:20, 26:22, 27:5, 34:33, 34:55, 34:77, 34:89, 40:14, 40:47, 40:48, 43:44

Trust, 1:6, 2:4, 3:17, 4:14, 4:19, 5:2, 5A:7, 9:34, 10:21, 10:52, 14:7, 14:9, 14:15, 14:17, 14:20, 14:22, 14:24, 14:25, 14:46, 14:48, 14:52, 14:64, 14:66, 14:82, 14:86, 14:94, 14:96, 14:100, 14:104, 14:108, 14:116, 14:120, 14:122, 14:134, 14:136, 14:138, 14:142, 14:148, 14A:25, 14A:48, 19:2 to 19:4,

UNITED STATES—Cont'd

19:6, 20:2 to 20:5, 20:7, 21:2, 21:18, 21:20, 22:12, 23:6, 23:7, 23:15, 23:17, 23:21, 23:24, 23:25, 23:28, 23:30 to 23:32, 23:34, 23:35, 24:1 to 24:10, 24:12 to 24:18, 24:20 to 24:22, 24:24 to 24:27, 25:6 to 25:8, 25:20, 26:6, 26:8, 26:9, 26:11, 26:12, 26:15, 26:20, 26:22, 26:25, 26:28, 27:5, 27:8, 27:9, 33:17, 34:33, 34:55, 34:70, 34:77, 34:87, 34:89, 38:11, 40:14, 40:47, 40:48, 41:01, 41:04, 43:44, 44:1, 44:32, 44:36, 47:85

Trustee, 3:5, 3:8, 3:9, 3:13, 3:17, 3:25, 4:12, 4:14, 14:7, 14:15, 14:17, 14:20, 14:24, 14:25, 14:46, 14:48, 14:52, 14:64, 14:66, 14:82, 14:86, 14:94, 14:96, 14:100, 14:104, 14:108, 14:116, 14:120, 14:122, 14:134, 14:136, 14:138, 14:142, 14:148, 14A:25, 14A:48, 19:2, 19:6, 19:8, 20:4, 20:5, 20:7, 21:20, 22:12, 23:17, 23:24, 23:25, 23:28, 23:30, 23:34, 23:35, 24:4, 24:6, 24:8, 24:15 to 24:17, 24:24, 24:25, 24:27, 25:6 to 25:8, 25:10, 25:12, 25:14, 25:20, 26:6, 26:8, 26:11, 26:15, 26:20, 26:22, 27:5, 33:28, 34:55, 34:87, 34:89, 34:90, 40:47, 40:48, 47:85

UNITRUSTS

Charitable remainder, 14A:22

UNIVERSITIES

Education, 46:26

UNJUST ENRICHMENT

Constructive trust, 34:67

Trust, 34:67

Trustees, 34:67

USE

Definitions, 9:28, 14A:7, 26:20

History, 7:23, 9:3, 14A:28, 16:1, 21:8, 23:3, 23:25, 24A:26, 41:01, 48:29

Tenant, 6:51, 12:3, 12:27, 12:47, 13:117, 13:147

Third parties, 4:8, 4:10, 5:5, 14A:28, 24A:21, 33:42, 39:70, 40:24, 45:24

Third person, 4:8, 8:49, 9:3, 9:32

INDEX

UTAH

Accounting, 20:3, 24:13
Gift, 24:25
Guardian, 14:135
Investment, 14A:28, 14A:44, 24:13, 24:25
Marital property, 5:5, 13:152 to 13:154, 14A:28
Trust, 14:134, 14A:28, 14A:44, 20:3, 24:13, 24:25
Trustee, 14:134, 14A:28, 14A:44, 24:25

VACANCIES

Appointment, 14A:48
Trustee, 14A:48

VALIDATION

Court, 28:24, 37:81

VALIDITY

Antenuptial contracts, 13:109
Charitable trusts, 32:28
Settlor, 2:11, 3:17, 14:24, 14:32, 14:50, 14:80, 14A:7, 14A:8, 14A:11, 14A:25, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:50, 22:12, 22:13, 22:17, 25:2, 25:5, 28:44, 29:67, 31:7, 31:16, 32:28, 33:44, 34:69, 34:72, 34:89, 35:64, 36:9, 37:61, 37:62, 39:69, 39:75, 40:40, 41:64, 41:69, 41:73, 41:80, 42:94, 43:63, 43:65, 43:67, 43:76, 43:83, 45:14, 47:59, 47:69, 47:72
Spendthrift trusts, 3:17, 14:50, 14:80, 14A:25, 14A:29, 14A:48, 42:94, 43:76
Subdivision, 14A:7
Trusts, 2:11, 3:17, 14:24, 14:32, 14:50, 14:80, 14:83, 14:133, 14A:7, 14A:8, 14A:11, 14A:25, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 22:12, 22:13, 22:17, 25:2, 25:5, 28:44, 29:67, 31:7, 31:16, 32:28, 33:39, 33:44, 33:46, 34:72, 34:89, 35:64, 35:66, 36:9, 37:59, 37:62, 37:64, 38:7, 39:69, 39:75, 40:40, 41:64, 41:73, 41:80, 42:68, 42:74, 42:94, 43:63, 43:67, 43:69, 43:76, 43:83, 46:38, 46:51, 47:85
Will, 2:11, 3:3, 3:7, 3:17, 4:8, 13:46, 13:138, 13:142, 13:145, 13:157,

VALIDITY—Cont'd

14:24, 14:32, 14A:7, 14A:8, 14A:25, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:46, 14A:48, 14A:50, 22:12, 22:13, 22:17, 25:2, 25:5, 28:47, 29:81, 31:7, 31:16, 32:28, 33:39, 33:44, 34:87, 34:89, 35:78, 36:9, 39:75, 40:28, 41:64, 42:94, 47:69, 47:85

VALUE

Annuities, 5:4, 6:34, 6:35, 8:2, 8:5, 8:7 to 8:9, 8:11 to 8:15, 8:17, 8:18, 8:20, 8:21, 8:24 to 8:27, 8:29, 8:31, 8:33, 8:34, 8:36, 8:39, 8:42, 8:43, 8:47 to 8:53, 9:53, 14:35, 17:2, 23:4, 24:11
Annuity trust, 14:34, 14A:8, 14A:11, 14A:24, 14A:35, 14A:41, 14A:50
Appeals, 9:3, 30:25, 37:53
Assets, 2:6, 2:7, 3:9, 3:13, 3:17, 3:21 to 3:23, 4:11, 5:4, 5A:9, 6:4, 6:25, 6:26, 6:34, 6:39, 6:41, 6:42, 6:44, 6:46, 6:51, 7:49, 9:4, 9:15, 10:39, 10:50, 11:18, 13:21, 14:5, 14:7, 14:11, 14:28, 14:30, 14:34, 14:35, 14:88, 14:132, 14A:8, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:39, 14A:41, 17:2, 18:5, 18A:1, 18A:3, 20:10, 21:2, 21:4, 21:6, 21:8, 22:13, 22:16, 23:2 to 23:4, 24:7, 24:8, 24:11, 24:14, 24:15, 24:25 to 24:27, 25:3, 25:6, 25:10, 28:41, 28:76, 28:77, 30:16, 30:17, 30:31, 30:54, 31:17, 33:5, 34:67, 34:75, 35:69, 37:19, 37:20, 37:70, 39:19, 39:22, 39:70, 40:24, 40:52, 40:56 to 40:58, 41:34, 41:61, 41:75, 42:22, 44:73, 45:11, 45:21, 45:23, 46:50, 47:75
Bona fide purchaser, 34:67, 37:71, 43:64, 45:11, 46:50, 47:67
Burden of proof, 14A:8, 14A:11, 14A:22, 14A:39, 34:67, 44:53, 48:45
Cost, 6:25, 6:28, 6:36, 21:6, 24:25, 35:28, 41:17, 43:71
Dower, 7:17, 7:27
Estate freeze, 18A:2
Estate tax, 4:11, 8:2, 14:5, 14:7, 14:11, 14:28, 14:30, 14A:8, 14A:11, 24:25, 28:41, 32:18, 33:12

VALUE—Cont'd

Fair market value, 5A:9, 6:5, 6:9, 6:10, 6:29, 6:48, 6:50, 7:9, 7:13, 7:50, 13:21, 18A:3, 24:7, 24:8, 24:26, 34:67, 44:53, 44:73, 44:110, 45:21, 47:67

Generally, 40:24, 44:53

Gift tax, 13:20, 14:5, 14:35, 14:132, 18A:1, 24:7, 24:25, 28:116, 31:19, 32:15, 32:18, 33:12, 35:31, 44:73

Gifts, 13:20, 14:5, 14:7, 14:11, 14:13, 14:28, 14:30, 14:34, 14:35, 14:59, 14:70, 14:88, 14:132, 14:138, 18A:4, 24:7, 24:25, 35:28

Grantor retained annuity trusts, 2:10, 14:35, 14A:22

Grantor retained unitrusts, 14:35, 14A:22

Gross estate, 14:5, 24:25

Income, 2:7, 4:11, 6:5, 6:11, 6:14, 6:20, 6:26, 6:30, 6:43, 6:45, 6:46, 6:48, 6:51, 7:2, 7:20, 7:49, 8:2, 8:14, 8:17, 8:34, 9:3, 9:4, 9:7, 9:15, 9:21, 9:37, 9:53, 10:39, 10:50, 13:21, 13:74, 14:7, 14:13, 14:28, 14:30, 14:34, 14:35, 14:70, 14:132, 14A:8, 14A:11, 14A:22, 14A:24, 14A:35, 14A:36, 14A:39, 14A:41, 14A:50, 17:2, 21:4, 21:6, 22:7, 24:7, 24:8, 24:11, 24:13 to 24:15, 24:25 to 24:27, 24A:32, 28:41, 28:116, 29:23, 30:20, 30:78, 31:19, 32:16, 32:18, 33:12, 35:23, 35:28, 39:23, 40:52, 40:58, 43:64, 45:23

Internal Revenue Service, 14:11, 14:132, 14A:8, 20:10, 24:25

Life estates, 7:44

Life insurance, 3:20, 5:4, 6:51, 8:2, 8:5, 8:7 to 8:9, 8:11 to 8:15, 8:17, 8:18, 8:20, 8:21, 8:24 to 8:27, 8:29, 8:31, 8:33, 8:34, 8:36, 8:39, 8:42, 8:43, 8:47 to 8:53, 9:3, 9:21, 23:4

Marital deduction, 14:7

Partner, 2:7, 6:4, 6:7, 7:49, 17:2, 18A:2, 18A:4, 24:14, 24:26

Real property, 6:12, 6:22, 6:34, 6:35, 6:48, 7:5, 7:9, 7:11 to 7:13, 7:21, 7:26, 7:35, 7:42, 7:44, 7:46, 7:48 to 7:50, 14A:8, 14A:11, 14A:22, 14A:24, 14A:39, 14A:41, 14A:50, 28:81, 28:116, 30:25, 37:33, 41:34, 43:34, 43:35

VALUE—Cont'd

Remainder, 2:10, 7:18, 8:26, 14:5, 14:7, 14:11, 14:13, 14:34, 14:35, 14:70, 14A:8, 14A:11, 14A:22, 14A:24, 14A:35, 14A:39, 14A:41, 14A:50

Securities, 6:10, 6:42, 6:49, 6:51, 9:4, 14A:11, 21:2, 21:6, 21:8, 24:11, 24:13, 24:25 to 24:27, 28:81, 28:112, 32:18, 35:23, 40:52, 45:21

Shareholder, 17:2, 24:11, 24:13 to 24:15, 24:26, 29:83, 35:28, 39:91, 45:23

Stock, 3:20, 6:8, 6:18, 6:21, 6:23 to 6:25, 6:30, 6:32, 6:38, 6:49, 6:51, 6:52, 7:34, 8:27, 8:34, 8:36, 8:50, 9:4, 9:21, 10:24, 10:33, 10:39, 10:50, 13:21, 17:2, 21:4, 21:6, 24:11, 24:13, 24:25 to 24:27, 30:78, 40:56 to 40:58, 41:34

Treasury, 24:25, 24:27

Trustees, 3:13, 6:33, 7:6, 7:33, 8:34, 14:132, 14A:8, 14A:11, 14A:22, 14A:24, 14A:39, 14A:50, 24:25, 25:6, 30:17, 30:54, 31:13, 31:17, 34:67, 37:20, 37:66, 37:70, 38:12, 39:22, 39:70, 41:34, 43:64, 43:71, 45:11, 45:13, 45:23

VARIATION OF TRUSTS

Statute, 36:9

VENDOR

Sales, 29:33

VENUE

Remedies, 23:9

Trustee, 27:5

VERMONT

Marital property, 13:155 to 13:157

Statutes, 16:5, 18:5

Trust, 14:136, 14A:45

Trustee, 9:47, 10:50, 14:136

VESTED

Beneficiary, 3:16, 9:7, 10:29, 10:48, 14:32, 14:124, 14:140, 14A:7, 14A:36, 14A:46, 14A:48, 28:44, 28:52, 33:31, 34:58, 34:89, 37:60, 37:61, 37:66, 37:70, 40:15, 41:65, 41:66, 42:70, 43:64, 43:71, 45:17, 46:48, 46:60, 47:52, 48:50

Construction, 14A:7, 14A:46, 14A:48

Perpetuities, 41:65

INDEX

VETERANS

Creditors, 5:5, 7:48, 9:9, 9:15, 9:21, 9:23, 9:27, 9:28, 9:36, 9:43, 9:44, 9:46, 9:50, 11:19, 11:28, 11:31
Maintenance, 3:20, 9:15, 9:21, 9:27, 9:28, 9:46, 9:50, 11:28

VETO

Investments, 14A:24, 14A:28, 14A:41
Trustee, 14:27, 14:124, 14A:2, 14A:7, 14A:8, 14A:11, 14A:22, 14A:24, 14A:28, 14A:29, 14A:35, 14A:39, 14A:41, 14A:42, 14A:44, 14A:46, 14A:50, 19:6, 38:13, 39:70, 44:57

VIRGINIA

Accounting, 20:3
Gift, 14A:46
Intestate succession, 6:48, 7:48
Marital property, 5:5, 13:15, 13:158 to 13:160, 13:164 to 13:166
Statutes, 5:5, 13:15, 14A:46, 14A:48, 16:5, 18:5, 20:3
Trust, 6:50, 13:15, 14:138, 14:142, 14A:46, 14A:48, 20:3
Trustee, 9:48, 14:138, 14:139, 14:142, 14:143, 14A:46, 14A:48

VOTING

Bank, 24:27, 29:82, 37:26
Shares, 17:3, 24:11, 24:27, 28:76, 29:82, 37:26
Stock, 17:3, 24:11, 24:27

WAGES

Accounts receivable, 9:51
Administrators, 8:21
Agreement, 6:18, 6:22, 6:29, 9:11, 9:24, 9:37, 10:32, 11:19, 11:21
Amount, 6:17, 6:22, 6:26, 6:53, 8:14, 8:21, 8:32, 8:39, 8:49, 8:52, 9:2 to 9:12, 9:14 to 9:21, 9:23, 9:25 to 9:31, 9:33 to 9:41, 9:43 to 9:50, 9:52, 9:53, 10:10, 10:20
Archer Medical Savings Accounts, 10:47
Armed Forces, 9:34, 11:33
Assignment, 6:29, 8:21, 9:7, 9:15, 9:17, 9:21, 9:24, 9:25, 9:29, 9:34, 9:48 to 9:50, 9:52, 11:19
Bonuses, 9:15, 9:19, 9:21, 9:51

WAGES—Cont'd

Children, 6:27, 9:10, 9:17, 9:23, 9:25, 9:31, 9:36, 9:41, 9:44, 11:19
Commissions, 6:26, 9:7, 9:10, 9:13, 9:15, 9:16, 9:19, 9:21, 9:40, 9:42, 9:45, 9:51
Compensation, 6:18, 6:22, 6:29, 6:53, 9:1 to 9:53, 10:11, 10:22, 10:37, 10:41, 10:42, 10:46
Control, 9:2, 9:3, 9:24, 9:29, 9:51
Credits, 8:19, 9:31
Death, 6:22, 6:26, 6:27, 6:29, 6:53, 8:14, 8:21, 8:49, 8:52, 9:4, 9:12, 9:17, 9:21, 9:22, 9:28, 9:32, 9:38, 9:44, 9:52, 10:10, 10:15, 10:20, 10:30, 10:32, 10:37, 10:47, 10:54 to 10:56
Debtors, 6:53, 8:14, 8:21, 8:52, 9:2, 9:4, 9:14, 9:51
Deduction, 6:22, 9:13, 9:15, 9:21, 9:22, 9:50
Deferred compensation, 9:8, 9:35, 9:52, 10:11, 10:22, 10:37, 10:41, 10:42, 10:46
Disability benefits, 9:3, 9:7, 9:18, 9:19, 9:24, 9:25, 9:27, 9:28, 9:32, 9:36, 9:39, 9:42, 9:47, 9:49 to 9:53
Dividends, 8:14, 9:4
Education, 6:26, 9:30, 9:46, 10:41
Employee Benefit Plans, 9:22
Entertainment, 6:26
Evidence, 13:59
Executors, 8:21
Exempt organizations, 10:37, 10:42
Expenses, 6:22, 6:26, 6:53, 8:49, 9:22, 9:29, 9:47, 13:152
Fair market value, 6:29
Family members, 11:19
Fees, 6:22, 9:22, 9:31, 9:47, 9:50
Forfeiture, 11:33
Gift, 8:49
Income tax, 6:26, 9:3, 9:6, 9:19, 9:21, 9:32, 10:22, 10:41
Increase, 10:32
Independent Contractors, 9:19
Insurance, 6:2, 6:22, 6:26, 8:14, 8:19, 8:21, 8:32, 8:39, 8:49, 8:52, 9:1 to 9:11, 9:13, 9:14, 9:16, 9:17, 9:19 to 9:24, 9:26, 9:28 to 9:30, 9:32 to 9:34, 9:36, 9:37, 9:39 to 9:42, 9:44, 9:45, 9:47 to 9:49, 9:51 to

WAGES—Cont'd

9:53, 10:20, 10:37, 10:54, 44:5
 Lien, 6:26, 9:5, 9:7, 9:19, 9:43
 Life insurance, 6:2, 8:14, 8:19, 8:21, 8:32, 8:39, 8:49, 8:52, 9:3, 9:6, 9:13, 9:14, 9:19 to 9:21, 9:28, 9:30, 9:32, 9:39, 9:44, 9:47, 9:49, 9:52, 10:20
 Loans, 9:31, 9:40
 Motor vehicles, 6:26
 Notes, 6:40, 9:4
 Pensions, 10:4, 10:10, 10:11, 10:15, 10:20, 10:42, 11:19
 Profit-Sharing Plans, 10:46
 Property, 6:2, 6:17, 6:18, 6:22, 6:26, 6:27, 6:29, 6:40, 6:53, 7:53, 8:14, 8:21, 8:49, 9:1 to 9:7, 9:9, 9:10, 9:12, 9:14, 9:15, 9:18 to 9:21, 9:24, 9:25, 9:32, 9:37, 9:39, 9:42, 9:45 to 9:48, 9:50, 9:51, 10:11, 10:15, 10:17, 10:32, 10:42, 10:54, 11:19, 13:59, 13:152
 Public Employees, 9:4, 10:10, 10:20, 10:37, 10:41
 Qualified Plans, 10:4, 10:10, 10:41
 Receivables, 9:4
 Reimbursement, 9:13, 9:21, 9:36
 Repayment, 9:13
 Retirement, 6:2, 6:26, 8:14, 8:19, 8:21, 8:39, 8:52, 9:1, 9:2, 9:4 to 9:8, 9:12, 9:14, 9:15, 9:17, 9:19, 9:21, 9:25, 9:27, 9:29, 9:34 to 9:36, 9:38, 9:39, 9:42 to 9:44, 9:47 to 9:49, 9:51 to 9:53, 10:4, 10:10, 10:11, 10:15, 10:17, 10:20, 10:22, 10:30, 10:32, 10:37, 10:41, 10:42, 10:46, 10:47, 10:54 to 10:56, 11:1, 11:19
 Right, 6:27, 6:53, 8:14, 8:19, 8:21, 8:32, 8:39, 8:52, 9:3, 9:4, 9:7, 9:12 to 9:15, 9:21, 9:22, 9:25, 9:28, 9:29, 9:33, 9:37 to 9:39, 9:41, 9:42, 9:45, 9:47, 9:49, 9:50, 9:52, 10:11, 10:15, 10:22, 10:30, 10:37, 10:47
 Self-employment, 9:2
 Settlor, 10:37
 Source of, 10:4
 Statutes, 9:2, 9:5, 9:24, 9:38, 9:51, 10:4, 10:47, 11:1, 11:19

WAGES—Cont'd

Stock, 6:18, 9:4, 9:14, 9:19, 9:21, 9:24, 9:25, 9:27, 9:47, 9:50, 10:17, 10:22, 10:30, 10:32, 10:37, 10:42, 10:46, 10:47, 10:54, 10:56
 Stock Bonus Plans, 10:17, 10:30, 10:32, 10:37, 10:42, 10:46, 10:47, 10:56
 Third party, 9:24, 9:51
 Time, 8:14, 8:19, 8:21, 8:32, 8:39, 8:49, 8:52, 9:2 to 9:6, 9:8 to 9:10, 9:13, 9:14, 9:16, 9:19 to 9:22, 9:24, 9:26, 9:28 to 9:36, 9:39, 9:41, 9:43 to 9:53, 10:15, 10:30, 10:32, 10:37, 10:41, 10:42, 10:47, 10:54, 10:56
 Transportation, 6:18
 Trusts, 9:1, 9:49, 10:37
 Tuition, 6:26
 Unemployment compensation, 9:1, 9:3, 9:5 to 9:8, 9:10 to 9:12, 9:14, 9:15, 9:17, 9:19 to 9:21, 9:25 to 9:33, 9:35 to 9:40, 9:42 to 9:50, 9:52, 9:53
 United States, 6:40, 9:25, 9:34, 9:42, 10:10, 10:15, 10:20, 11:19, 11:33
 Vacation pay, 9:4
 Veterans, 9:9, 9:15, 9:21, 9:23, 9:27, 9:28, 9:36, 9:43, 9:44, 9:46, 9:50, 11:19
 Waiver, 9:11
 Withholding, 9:7, 9:13, 9:14, 9:42, 9:52

WAIVER

Breach of trust, 43:79
 Compensation, 6:46, 6:50, 9:11
 Dividends, 24:25
 Estate tax, 24:25
 Fiduciaries, 14A:48
 Gift Tax, 14:78, 14:132, 24:25
 Penalties, 24:25
 Sale, 6:7, 6:32, 7:19, 14:38, 14:49, 14:51, 14:53, 14:55, 14:57, 14:59, 14:61, 14:63, 14:65, 14:69, 14:71, 14:73, 14:75, 14:79, 14:81, 14:85, 14:89, 14:91, 14:93, 14:95, 14:99, 14:101, 14:103, 14:105, 14:109, 14:113, 14:115, 14:119, 14:121, 14:123, 14:125, 14:129, 14:131, 14:135, 14:137, 14:139, 14:143, 14:149, 24:25
 Stock, 6:32, 24:25

INDEX

WAIVER—Cont'd

Trustee, 14:48, 14:55, 14:59, 14:61,
14:66, 14:73, 14:75, 14:78, 14:84,
14:90, 14:93, 14:94, 14:96, 14:98,
14:100, 14:109, 14:127, 14:130 to
14:132, 14:136, 14:139, 14:143,
14:148, 14A:48, 24:25, 43:79

WAR

Trustees, 39:63, 40:41

WASHINGTON

Accounting, 14A:2
Executors, 12:50
Gift, 8:49, 13:161, 14A:2
Guardian, 6:49, 14:141
Marital property, 13:161 to 13:163
Trust, 7:49, 9:49, 10:1, 10:52, 12:50,
14:50, 14:140, 14A:2, 14A:47
Trustee, 14:50, 14:140, 14A:2

WASTE

Income, 13:19
Trust, 13:19

WATER

Tax, 6:23, 7:45, 29:4, 37:33, 38:4

WEST VIRGINIA

Accounting, 20:3
Marital property, 5:5, 13:164 to 13:166
Trust, 6:50, 14:142, 14A:48, 20:3
Trustee, 14:142, 14:143, 14A:48

WIDOW

Construction, 7:36

WIFE

Alimony, 6:22, 7:35, 8:26, 8:34, 9:20,
9:47, 14A:28
Basis, 4:10, 13:98, 17:3
Community property, 4:19, 12:6, 13:1,
13:2, 13:4 to 13:6, 13:129, 13:149,
14A:28
Creditors, 4:10, 4:19, 6:10, 7:3, 7:28,
7:29, 7:35, 7:46, 8:26, 8:34, 9:20,
9:24, 9:31, 9:41, 9:47, 9:53, 10:32,
12:4, 12:6, 12:25, 12:27 to 12:29,
12:36, 12:41, 12:47, 13:1, 13:2,
13:4 to 13:6, 13:15, 13:27, 13:45,
13:52, 13:63, 13:72, 13:77, 13:81,
13:83, 13:93, 13:116, 13:120,
13:132, 13:135, 13:138, 13:140,
13:147, 13:148, 13:174, 14A:25,

WIFE—Cont'd

14A:28, 26:8, 31:16
Deeds, 7:14, 7:29
Divorce, 4:19, 10:32, 12:25, 12:29,
13:4, 13:5, 13:31, 13:77, 13:138,
14A:28, 31:16
Estate tax, 13:15
Fraud, 4:10, 6:10, 9:41, 13:31, 13:128,
14A:28
Gifts, 13:1, 13:2, 13:15
Income tax, 14A:28
Insurance, 6:22, 7:14, 8:26, 8:34, 9:20,
9:24, 9:41, 9:47, 9:53, 13:2, 13:77,
13:87
Insurance trusts, 8:34
Joint tenancy, 12:4, 12:6, 12:25, 12:27
to 12:29, 12:36, 12:41, 12:47,
13:42, 13:45, 13:93, 13:117,
13:138, 13:153
Loan, 8:26, 8:34, 14A:28, 26:8
Losses, 4:10, 17:3
Marital property, 13:1, 13:2, 13:4 to
13:6, 13:15, 13:23, 13:24, 13:27,
13:31, 13:33, 13:41, 13:42, 13:44,
13:45, 13:47, 13:52, 13:63, 13:72,
13:77, 13:81, 13:83, 13:86, 13:87,
13:93, 13:95, 13:96, 13:98, 13:99,
13:109, 13:111, 13:116, 13:117,
13:119, 13:120, 13:125, 13:128,
13:129, 13:131, 13:132, 13:135,
13:137 to 13:140, 13:146 to
13:149, 13:153, 13:174, 14A:28
Penalties, 4:10
Postnuptial agreements, 13:109
Presumption, 12:41, 13:87, 13:96,
13:153
Principal Residence, 6:10, 7:3, 7:14
Property rights, 13:4, 13:5, 13:41,
13:47, 13:137, 13:140, 13:146
Property settlement, 10:32
Release, 9:53
Remedies, 9:41, 9:47
Sales, 9:24
Separate property, 4:19, 13:2, 13:4 to
13:6, 13:23, 13:33, 13:41, 13:77,
13:83, 13:86, 13:95, 13:116,
13:125, 13:128, 13:135, 13:137,
13:147, 13:149, 14A:28
Separation, 13:31, 13:77
Spendthrift trusts, 8:34, 14A:25

WIFE—Cont'd

Stock, 8:34, 9:24, 9:47, 10:32, 13:117, 14A:28, 17:3
 Support, 6:22, 6:40, 7:35, 7:46, 8:26, 9:20, 9:24, 9:31, 9:41, 9:47, 9:53, 10:32, 13:47, 13:52, 13:98, 13:148, 14A:25, 14A:28
 Surviving spouse, 7:3, 7:14, 7:28, 7:35, 7:36, 7:46, 13:135
 Third party, 4:10, 8:34, 9:24, 12:4, 12:36, 12:47, 13:1, 13:117
 Trustees, 8:34, 12:28, 13:52, 14A:25, 14A:28
 Trusts, 4:10, 4:19, 8:34, 13:1, 13:2, 13:15, 14A:25, 14A:28, 17:3, 26:8, 31:16

WILLFUL MISCONDUCT

Trustees, 39:70

WILLS

Acceptance, 14:37
 Accounting, 31:7
 Amendment, 31:7
 Amount, 14:37, 14:39
 Answer, 37:53
 Basis, 31:7, 37:53
 Business, 31:7
 Certainty, 31:7
 Children, 14:2, 14:39
 Conflict of laws, 31:7
 Construction, 14:39
 Date, 14:37
 Definition, 31:7
 Disclaimers, 14:2, 14:37, 14:39
 Disposition, 14:2, 14:37
 Divorce, 31:7, 37:53
 Equal, 14:39
 Estate planning, 14:2, 14:37
 Estate tax, 14:39
 Family, 14:37, 37:53
 Fiduciaries, 31:7
 Gifts, 14:2, 14:37, 14:39
 Insurance, 31:7
 Intent, 31:7
 Inter vivos, 14:2
 Interest, 14:37, 31:7
 Jurisdiction, 14:37, 31:7, 37:53, 45:26
 Letters, 37:53
 Limitations, 31:7

WILLS—Cont'd

Marital deduction, 14:37
 Money, 31:7, 45:26
 Office, 37:53
 Place, 31:7
 Probate, 37:53
 Renunciation, 14:37
 Sales, 45:26
 Succession, 31:7
 Surviving spouse, 14:39
 Tools, 14:37
 Trust, 14:2, 31:7
 Trustees, 31:7
 Trusts, 14:2, 14:37, 14:39, 31:7
 Validity, 31:7
 Value, 37:53, 45:26

WINDING UP

Income tax, 45:23

WISCONSIN

Gift, 13:167, 13:169
 Guardian, 14:145
 Marital property, 7:51, 9:51, 12:52, 13:15, 13:167 to 13:169
 Statutes, 9:51, 13:15, 14:144, 16:5, 18:5
 Trust, 6:51, 10:54, 13:15, 14:144, 14A:49
 Trustee, 14:144

WITHDRAWAL

Beneficiary, 8:33, 8:48, 10:42, 14:2, 14:32, 14:48, 14:52, 14:54, 14:64, 14:66, 14:78, 14:82, 14:84, 14:90, 14:94, 14:96, 14:98, 14:100, 14:108, 14:114, 14:116, 14:120, 14:122, 14:130, 14:136, 14:138, 14:140, 14:142, 14:144, 14:146, 14:148, 14A:48, 14A:50
 Consent, 14:130, 14:144, 14A:50
 Estate tax, 4:11
 Gift tax, 14:6, 14:32, 14:52, 14:78, 44:73
 Income tax, 14A:48, 14A:50
 Release, 14:32, 14:48, 14:52, 14:66, 14:78, 14:84, 14:90, 14:94, 14:96, 14:98, 14:100, 14:130, 14:136, 14:148, 14A:48
 Trustee, 14:32, 14:48, 14:52, 14:54, 14:64, 14:66, 14:78, 14:82, 14:84, 14:90, 14:94, 14:96, 14:98, 14:100, 14:108, 14:114, 14:116,

INDEX

WITHDRAWAL—Cont'd

14:120, 14:122, 14:130, 14:136,
14:138, 14:140, 14:142, 14:144,
14:146, 14:148, 14A:48, 14A:50,
26:8

WITNESS

Number, 28:77

WOMEN

Married women, 13:4, 13:6, 13:24,
13:32, 13:41, 13:44, 13:47, 13:53,
13:62, 13:65, 13:80, 13:89, 13:92,
13:101, 13:108, 13:110, 13:122,
13:125, 13:128, 13:137, 13:139,
13:140, 13:152, 13:155, 13:158,
13:164

WRITING

Assignment, 13:73, 14:38, 14:77,
14:102, 14A:7, 14A:28, 45:24

WRITING—Cont'd

Statute of Frauds, 13:157, 13:172
Surrender, 8:33, 8:48, 28:109, 39:70
Uses, 14:102, 37:56

WRONGFUL DEATH

Estate tax, 14A:11

WYOMING

Accounting, 20:3
Guardian, 14:147
Investment, 14A:50
Marital property, 5:5, 13:15, 13:170 to
13:172
Statutes, 5:5, 13:15, 14A:50, 16:5, 18:1,
18:5, 20:3
Trust, 13:15, 14:146, 14A:50, 20:3
Trustee, 14:146, 14A:50