

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

ACCOUNTING—Cont'd

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
Attorneys' fees, 24:24
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,

ACCOUNTS—Cont'd

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, 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

ACCOUNTS—Cont'd

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, 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,

INDEX

ACCOUNTS—Cont'd

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

ACCUMULATION—Cont'd

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

ACTIONS—Cont'd

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
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,

ADDITION—Cont'd

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

INDEX

ADMINISTRATORS—Cont'd

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
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

ADMINISTRATORS—Cont'd

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
Trustee, 14:104, 14A:2, 14A:7,
14A:11, 14A:22, 14A:24,

ADVISOR—Cont'd

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, 14A:8

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,

AGENTS—Cont'd

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,

INDEX

ALIENATION—Cont'd

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, 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
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

APPEAL—Cont'd

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

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,

APPOINTMENT—Cont'd

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

INDEX

APPOINTMENT—Cont'd

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, 14:31, 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, 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,

APPOINTMENT—Cont'd

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, 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,

APPOINTMENT—Cont'd

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
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

ARKANSAS—Cont'd

Executors, 7:6, 12:7
Investment, 7:6
Marital property, 13:32 to 13:34
Statutes, 16:5, 18:5
Trust, 7:6, 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

INDEX

ASSETS—Cont'd

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, 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, 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,

ASSETS—Cont'd

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, 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, 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

ASSIGNMENT—Cont'd

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, 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,

ATTACHMENT—Cont'd

14A:28, 14A:39, 16:5, 18:5,
22:15, 22:16, 26:2, 29:82,
34:58, 45:10
Death, 6:15, 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

INDEX

ATTORNEYS—Cont'd

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
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

ATTORNEYS' FEES

Application, 24:24
Form, 24:24
Income tax, 24:24
Interest, 24:24
Notice, 24:24

AUDITS

Financial statements, 48:57

AUDITS—Cont'd

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

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, 9:41, 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

BANKRUPTCY—Cont'd

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 9:38, 9:41, 9:43 to 9:46, 9:48, 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,

BANKRUPTCY—Cont'd

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,

INDEX

BANKRUPTCY—Cont'd

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, 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

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,

BASIS—Cont'd

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, 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

BENEFICIARIES—Cont'd

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

INDEX

BENEFICIARIES—Cont'd

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

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

BENEFICIARIES—Cont'd

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, 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,

BENEFICIARIES—Cont'd

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

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

BENEFICIARIES—Cont'd

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,

INDEX

BENEFICIARIES—Cont'd

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, 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,

BENEFICIARIES—Cont'd

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, 14:32, 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,
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

BENEFICIARIES—Cont'd

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

BENEFICIARIES—Cont'd

14:21, 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,

INDEX

BENEFICIARIES—Cont'd

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,
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

BENEFICIARIES—Cont'd

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, 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,

BENEFICIARIES—Cont'd

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,

BENEFICIARIES—Cont'd

39:63, 39:70, 40:24, 40:43,
41:64, 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

INDEX

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

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

BREACH OF TRUST—Cont'd

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

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

BUSINESS—Cont'd

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, 6:46, 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,
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

BUSINESS—Cont'd

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, 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, 21:8,
44:71, 44:73

INDEX

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
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

CHARITABLE TRUSTS—Cont'd

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
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

INDEX

CHARITABLE TRUSTS—Cont'd

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

CHATELS

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,
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

CHILD SUPPORT—Cont'd

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
Income tax, 6:43, 8:40, 14A:24,
14A:29, 14A:39, 14A:41,
24:2

CHILDREN—Cont'd

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, 14:40, 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,

CHILDREN—Cont'd

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
 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

INDEX

CHOSSES 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**

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**

COMMINGLING—Cont'd

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**

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**

COMPENSATION—Cont'd

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, 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

COMPENSATION—Cont'd

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, 9:17, 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

COMPTROLLER

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

INDEX

CONDOMINIUM

ASSOCIATIONS—Cont'd

Homeowner associations, 7:31

Liability, 7:31

CONFIDENTIAL

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

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

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

CONSENT—Cont'd

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
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,

CONSIDERATION—Cont'd

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

INDEX

CONSIDERATION—Cont'd

Spendthrift trusts, 8:34, 14:18, 14A:48
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,

CONSTRUCTION—Cont'd

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
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,

CONTRACT—Cont'd

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
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,

CONTRACT—Cont'd

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, 3:20, 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

INDEX

CONTRACT—Cont'd

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, 6:25, 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

CONTRACT—Cont'd

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
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,

CONTRACT—Cont'd

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
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

CORPORATE TRUSTEE

—Cont'd

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
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,

INDEX

CORPORATIONS—Cont'd

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,
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,

COSTS—Cont'd

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
 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,

COSTS—Cont'd

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, 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

INDEX

COURTS—Cont'd

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, 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, 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,

COURTS—Cont'd

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
 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,
 14:39

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

CREDITOR—Cont'd

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, 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,

INDEX

CREDITOR—Cont'd

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, 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

CREDITOR—Cont'd

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

CREDITOR—Cont'd

Power of appointment, 5A:10,
14:2, 14:11, 14:21, 14:25,
14:27, 14:29, 14:31, 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

CREDITOR—Cont'd

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,
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

INDEX

CREDITOR—Cont'd

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, 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,

CREDITOR—Cont'd

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, 6:33, 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

CREDITOR—Cont'd

Support, 3:12, 3:16, 3:23, 3:26,
 5A:5 to 5A:7, 6:4, 6:21,
 6:22, 6:28, 6:30, 6:33, 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, 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,

CREDITOR—Cont'd

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,
 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,

INDEX

CREDITOR—Cont'd

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
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,

CRIME—Cont'd

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

CURTESY—Cont'd

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

DEATH—Cont'd

Attachment, 6:15, 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

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,

INDEX

DEATH—Cont'd

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,
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
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,

DEATH—Cont'd

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

DEBTOR—Cont'd

Banks, 4:14, 22:16, 25:8, 29:82
 Breach of trust, 30:76, 35:79
 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

DEBTOR—Cont'd

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
 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

INDEX

DEBTOR—Cont'd

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 6:37, 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, 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,

DEBTOR—Cont'd

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

DEBTOR—Cont'd

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

Revocable trusts, 14A:46

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,

DEBTOR—Cont'd

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, 6:33,
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, 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, 6:33 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,

INDEX

DEBTOR—Cont'd

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, 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,

DEBTOR—Cont'd

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, 6:48
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
 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

DEEDS—Cont'd

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
 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

INDEX

DELAWARE—Cont'd

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, 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

DELAY—Cont'd

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
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, 40:58, 43:42
Board, 17:1, 23:21, 28:62, 29:37,
30:29, 31:26, 32:25, 33:42,

DIRECTORS—Cont'd

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, 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

DIRECTORS—Cont'd

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, 9:17,

INDEX

DISABILITY—Cont'd

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
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,

DISCRETION—Cont'd

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, 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,

ASSET PROTECTION

DISCRETION—Cont'd

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, 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,

DISCRETION—Cont'd

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,

INDEX

DISCRETION—Cont'd

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, 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

DISSOLUTION—Cont'd

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, 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,

DISTRIBUTION—Cont'd

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, 14:116,
14:124, 14:140, 14A:2,
14A:7, 14A:8, 14A:11,

DISTRIBUTION—Cont'd

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,

INDEX

DISTRIBUTION—Cont'd

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

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,

DISTRIBUTION—Cont'd

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

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

DIVIDENDS—Cont'd

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
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,

DOMICILE—Cont'd

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

INDEX

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,

DURATION—Cont'd

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, 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,

EDUCATION—Cont'd

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, 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,

ELECTION—Cont'd

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

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

INDEX

EMPLOYMENT—Cont'd

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**
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**

ESTATE PLANNING—Cont'd

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, 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

ESTATE TAX—Cont'd

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
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

INDEX

ESTATE TAX—Cont'd

- 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: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
- 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

ESTATE TAX—Cont'd

- 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

EVIDENCE—Cont'd

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

EXCISE TAX—Cont'd

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

INDEX

EXECUTION—Cont'd

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

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

EXECUTORS—Cont'd

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

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

EXECUTORS—Cont'd

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, 7:28,
 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, 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

EXEMPTIONS—Cont'd

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

INDEX

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, 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

EXPENSES—Cont'd

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
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
Settlers, 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,

EXPENSES—Cont'd

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

Attorneys' fees, 24:24

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, 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,

FEES—Cont'd

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

INDEX

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

FOREIGN TRUSTS—Cont'd

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
Settlors, 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

FRAUD—Cont'd

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, 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

FRAUD—Cont'd

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
 Revocable trusts, 14A:46
 Settlement, 14A:22, 14A:35,
 14A:46, 25:1, 26:21, 30:63,

INDEX

FRAUD—Cont'd

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
Settlors, 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

FRAUD—Cont'd

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,

GARNISHMENT—Cont'd

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 tax, 14:5
Exemptions, 14:5
Gift tax, 14:5
Interest, 14:5
Rate, 14:5
Taxpayer Relief, 14:5
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

GIFT TAX—Cont'd

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
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,

INDEX

GIFT TAX—Cont'd

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 prop-
erty, 4:2, 14:29

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,

GIFTS—Cont'd

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 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,

GIFTS—Cont'd

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
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

INDEX

GIFTS—Cont'd

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
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

GOVERNING LAW—Cont'd

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,

GOVERNING LAW—Cont'd

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, 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

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

GUARDIAN—Cont'd

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, 14:27, 14A:11,
16:5, 18:5, 20:3

Trust, 7:2, 9:13, 13:54, 14:27,
14:68, 14A:11, 20:3

Trustee, 14:27, 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

INDEX

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, 7:23,
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, 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

HUSBAND—Cont'd

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
Separation, 13:31, 13:77
Spendthrift trusts, 8:34, 14A:25

HUSBAND—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,
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
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

INDEX

INCOME—Cont'd

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

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,

INCOME—Cont'd

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 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,

INCOME—Cont'd

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,

INCOME—Cont'd

14:118, 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: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,

INDEX

INCOME TAX—Cont'd

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, 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

INCOME TAX—Cont'd

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, 6:30, 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
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,

INCOME TAX—Cont'd

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

INCOME TAX—Cont'd

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,

INDEX

INCOME TAX—Cont'd

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
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

INCOME TAX—Cont'd

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
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

INCOME TAX—Cont'd

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, 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,

INCOME TAX—Cont'd

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

INDEX

INDIVIDUAL RETIREMENT

ACCOUNTS

Establishment, 10:5
Income tax, 10:5, 10:23, 10:41, 10:43
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

INSOLVENCY—Cont'd

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, 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,

INSURANCE—Cont'd

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
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,

INSURANCE—Cont'd

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
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,

INDEX

INSURANCE—Cont'd

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

INSURANCE—Cont'd

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
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

INSURANCE TRUSTS—Cont'd

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,

INTENT—Cont'd

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, 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,

INDEX

INTENT—Cont'd

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

INTEREST—Cont'd

Gift tax, 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
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,

INTEREST—Cont'd

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
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,
6:29, 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,

INTEREST—Cont'd

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
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

INDEX

INTESTACY—Cont'd

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
Authorization, 14A:28, 24:25
Banks, 21:2, 22:2, 32:19, 33:42, 37:35, 41:01, 41:54, 44:113

INVESTMENTS—Cont'd

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

INVESTMENTS—Cont'd

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
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

INVESTMENTS—Cont'd

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
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

INDEX

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**

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**

JUDGMENTS—Cont'd

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**

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**

JUDGMENTS—Cont'd

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,

JURISDICTION—Cont'd

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, 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,

INDEX

JURISDICTION—Cont'd

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

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,

JURISDICTION—Cont'd

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,
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,

JURISDICTION—Cont'd

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, 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

INDEX

LIENS—Cont'd

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
Mechanics' liens, 7:6, 7:41
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
Vendor's lien, 7:14

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,

LIFE INSURANCE—Cont'd

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
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**

LOANS—Cont'd

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**
 Pension, **6:43, 9:8, 9:34, 9:39, 10:42, 10:47**

MAINE

Administrators, **8:21**

INDEX

MAINE—Cont'd

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, 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, 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,

MAINTENANCE—Cont'd

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, 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

MANAGEMENT—Cont'd

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

MARRIAGE—Cont'd

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,
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

INDEX

MARYLAND—Cont'd

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

MECHANICS' LIENS

Improvements, 7:6

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

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,

MEMBERS—Cont'd

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
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,
14:27, 14:90, 14A:22, 16:5,
18:5, 20:3
Trust, 4:18, 8:2, 12:25, 13:15,
14:27, 14:90, 14A:22, 20:3
Trustee, 8:24, 14:27, 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
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

INDEX

MISREPRESENTATION

—Cont'd

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, 14:27, 14A:24, 16:5, 18:5, 20:3**
Trust, **5A:8, 14:17, 14:27, 14:94, 14A:24, 20:3, 26:8**
Trustee, **14:17, 14:27, 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**
Statutes, **5:5, 8:27, 14:27, 16:5, 18:5, 20:3, 25:7**
Trust, **10:30, 14:27, 14:96, 14A:25, 20:3, 24:25, 25:7**
Trustee, **14:27, 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, **10:10, 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, **6:25, 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**
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**

MORTGAGE—Cont'd

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, 6:49, 6:51

MURDER

Property, 10:35, 26:26

MUTUAL FUNDS

Capital gains, 48:4
Generally, 48:14

MUTUAL FUNDS—Cont'd

Investments, 21:6
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

INDEX

NECESSARIES—Cont'd

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
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, 14:27, 14:102, 14A:22, 16:5, 18:5, 20:3
Trust, 1:5, 7:30, 10:33, 14:27, 14:102, 14A:22, 14A:28, 20:3, 34:89
Trustee, 14:27, 14:102, 14A:22, 14A:28, 34:89

NEW HAMPSHIRE

Accounting, 20:3
Gift, 14A:29

NEW HAMPSHIRE—Cont'd

Marital property, 5:5, 13:15, 13:107 to 13:109
Statutes, 5:5, 13:15, 14:27, 16:5, 18:5, 20:3
Trust, 13:15, 14:27, 14:104, 14A:29, 20:3
Trustee, 9:31, 14:27, 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, 6:33, 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

NONRESIDENTS—Cont'd

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, 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

NOTICE—Cont'd

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,

INDEX

OFFICE—Cont'd

14A:28, 14A:35, 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,

OFFICERS—Cont'd

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, 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:35

Statutes, 5:5, 6:37, 13:15, 14:27,
14A:35, 16:5, 18:5, 20:3

Trust, 13:15, 14:27, 14:116,
14A:35, 20:3

Trustee, 8:37, 14:27, 14:116,
14A:35

OIL

Income tax, 18:1, 37:26

OKLAHOMA

Accounting, 20:3

OKLAHOMA—Cont'd

Gift, 13:129
Guardian, 14:119
Investment, 7:38
Marital property, 5:5, 13:128 to 13:130
Trust, 14:27, 14:118, 14A:36, 20:3
Trustee, 14:27, 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
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

PARENT—Cont'd

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, 40:52
Payments, 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, 44:111
Trust, 14:6, 14:9, 14A:46, 14A:48, 20:5, 25:7, 33:21, 35:69, 40:52
Trustee, 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, 43:67
Breach of trust, 38:12, 39:70, 40:38, 43:64, 45:13
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,

INDEX

PARTIES—Cont'd

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,

PARTNERS—Cont'd

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, 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

PAYMENT—Cont'd

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
Damages, 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, 6:48 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

PAYMENT—Cont'd

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,
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,

INDEX

PAYMENT—Cont'd

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

PENNSYLVANIA—Cont'd

Statutes, 9:2, 16:5, 18:5

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**

PERSONAL LIABILITY—Cont'd

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**
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**

INDEX

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, 10:47
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

POWER OF APPOINTMENT

—Cont'd

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, 14:31, 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, 14:90, 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

POWER OF APPOINTMENT

—Cont'd

Limited, 4:2, 5A:10, 14:8, 14:12,
14:27, 14:29, 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
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

POWER OF APPOINTMENT

—Cont'd

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, 14:31, 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, 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

INDEX

POWERS OF TRUSTEES

—Cont'd

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

PRESUMPTION—Cont'd

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,

PRINCIPAL—Cont'd

14A:28, 14A:35, 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,

PRINCIPAL—Cont'd

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,
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

INDEX

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**

PROCESS—Cont'd

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**

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

PROPERTY TAX—Cont'd

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
 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

INDEX

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

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

REAL ESTATE—Cont'd

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

RECORDS—Cont'd

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
 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,

REGISTRATION—Cont'd

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

INDEX

RELEASE—Cont'd

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

REMAINDER—Cont'd

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

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

REMEDIES—Cont'd

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
 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

REPORT—Cont'd

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
 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,

INDEX

RESIDENCE—Cont'd

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

RESULTING TRUSTS—Cont'd

Creation, 36:10
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

RETIREMENT—Cont'd

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
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

REVOCABLE TRUSTS—Cont'd

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
Statutes, 5:5, 14:27, 16:5, 18:5, 20:3
Trust, 7:41, 14:27, 14:124, 14A:39, 20:3
Trustee, 14:27, 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,

INDEX

SALARY—Cont'd

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,

SALE—Cont'd

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,
7:39, 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

SALE—Cont'd

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, 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 6:37, 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, 7:34, 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

SALE—Cont'd

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, 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

INDEX

SECRECACY—Cont'd

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
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,

SECURITY—Cont'd

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

SEQUESTRATION

Beneficiary, 8:32, 14A:11, 39:66,
41:64, 42:66, 42:77, 42:94,

SEQUESTRATION—Cont'd

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:41

SETTLEMENT—Cont'd

Modification, 14A:2, 14A:24,
14A:46, 33:40, 38:15
Spendthrift 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

SETTLOR

Accounting, 14A:2, 25:1, 30:44,
31:7, 34:89, 35:44, 40:62
Actions, 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, 47:71
Capacity, 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,
47:52
Charitable 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, 42:94
Control, 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,

INDEX

SETTLOR—Cont'd

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, 47:81
Corporation, 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, 44:99
Court, 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,
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,

SETTLOR—Cont'd

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,
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,

SETTLOR—Cont'd

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,

SETTLOR—Cont'd

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
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,

INDEX

SETTLOR—Cont'd

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, 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,

SETTLOR—Cont'd

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, 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,

SETTLOR—Cont'd

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,

SETTLOR—Cont'd

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

INDEX

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, 14:27,
14A:41, 16:5, 18:5, 20:3
Trust, 5A:3, 7:2, 14:22, 14:27,
14:128, 14A:41, 20:3
Trustee, 5A:3, 14:27, 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
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

SPENDTHRIFT TRUSTS

—Cont'd

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
 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

SPENDTHRIFT TRUSTS

—Cont'd

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
 Restraints 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,

INDEX

SPENDTHRIFT TRUSTS

—Cont'd

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, 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, 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

SPOUSE—Cont'd

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
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

SPOUSE—Cont'd

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,

INDEX

SPOUSE—Cont'd

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, 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

SPOUSE—Cont'd

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
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

SPOUSE—Cont'd

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, 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,

SPOUSE—Cont'd

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

INDEX

STANDARDS—Cont'd

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

STATES—Cont'd

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, 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,

STATES—Cont'd

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
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

STATUTE OF LIMITATIONS

—Cont'd

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

INDEX

STATUTES—Cont'd

Commingle, 5A:12
Community property, 1:2, 11:10, 13:4, 13:5, 13:104, 14A:2
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, 6:33, 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

STATUTES—Cont'd

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, 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

STATUTES—Cont'd

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

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,

STATUTES—Cont'd

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,

INDEX

STATUTES—Cont'd

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,
40:55, 42:74, 45:7, 47:24,
47:41, 47:48
Trustees, 6:33, 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

STOCK—Cont'd

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 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, 6:25, 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

STOCK—Cont'd

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,

SUPPORT—Cont'd

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,

INDEX

SUPPORT—Cont'd

13:25, 13:52, 13:64, 13:124,
13:148, 14:36, 14:126,
14A:7, 14A:8, 14A:11,
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, 6:33 to 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,

SUPPORT—Cont'd

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,
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, 10:10,
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

SUPPORT—Cont'd

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
 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,

SUPPORT—Cont'd

 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

INDEX

SUPPORT—Cont'd

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, 6:33,
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,
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

TAX—Cont'd

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
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

TAX—Cont'd

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, 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

TAX—Cont'd

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,
 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,

INDEX

TAX—Cont'd

24:9, 24:11, 24:13 to 24:16,
24:18, 24:20 to 24:22, 24:24
to 24:27, 24A:01, 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

TAX—Cont'd

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, 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,

TAX—Cont'd

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, 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,

TAX—Cont'd

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, 13:19, 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, 14:1, 14:4, 14:5, 14:10, 14:17, 14:21, 14:26, 14:32, 14:33, 14:35, 14:38, 14:40,

INDEX

TAX—Cont'd

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,

TAX—Cont'd

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, 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

TAX—Cont'd

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
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

TAX-EXEMPT—Cont'd

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,
14:27, 14A:24, 14A:42,
16:5, 18:5, 20:3
Trust, 13:15, 14:27, 14:130,
14A:24, 14A:42, 20:3
Trustee, 14:27, 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

INDEX

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

THIRD PARTIES—Cont'd

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

THIRD PARTIES—Cont'd

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
 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,

TIME—Cont'd

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,
 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,

INDEX

TIME—Cont'd

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
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,

TIME—Cont'd

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
 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, 12:48, 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

TITLE—Cont'd

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, 12:48, 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, 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,

INDEX

TITLE—Cont'd

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, 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

TRANSFERS—Cont'd

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

TRUST INSTRUMENTS

Definition, 14A:7

TRUST INSTRUMENTS—Cont'd

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,

TRUSTEE—Cont'd

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
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,

INDEX

TRUSTEE—Cont'd

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

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

TRUSTEE—Cont'd

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,
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,

TRUSTEE—Cont'd

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

Commingle, 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

TRUSTEE—Cont'd

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, 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

INDEX

TRUSTEE—Cont'd

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, 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,

TRUSTEE—Cont'd

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

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,

TRUSTEE—Cont'd

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,

TRUSTEE—Cont'd

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, 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,

INDEX

TRUSTEE—Cont'd

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, 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,

TRUSTEE—Cont'd

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,

TRUSTEE—Cont'd

9:23, 9:47, 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,

TRUSTEE—Cont'd

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,
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

INDEX

TRUSTEE—Cont'd

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, 14:32, 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: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,

TRUSTEE—Cont'd

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,

TRUSTEE—Cont'd

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, 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

TRUSTEE—Cont'd

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, 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,

INDEX

TRUSTEE—Cont'd

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
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,

TRUSTEE—Cont'd

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,

TRUSTEE—Cont'd

 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
 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

INDEX

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, 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,

TRUSTEES—Cont'd

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, 14:39

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,

UNITED STATES—Cont'd

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, 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,

INDEX

UNITED STATES—Cont'd

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

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, 14:27, 14:134, 14A:28,
14A:44, 20:3, 24:13, 24:25

Trustee, 14:27, 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, 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,

VALIDITY—Cont'd

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

VALUE—Cont'd

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

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

INDEX

VALUE—Cont'd

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
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,

VALUE—Cont'd

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

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

VETO

Investments, 14A:24, 14A:28,
14A:41

VETO—Cont'd

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, 14:27,
14A:46, 14A:48, 16:5, 18:5,
20:3
Trust, 6:50, 13:15, 14:27, 14:138,
14:142, 14A:46, 14A:48,
20:3
Trustee, 9:48, 14:27, 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

WAGES—Cont'd

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
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

INDEX

WAGES—Cont'd

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 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, 10:41
Receivables, 9:4
Reimbursement, 9:13, 9:21, 9:36

WAGES—Cont'd

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
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

WAGES—Cont'd

Unemployment compensation,
 9:1, 9:3, 9:5 to 9:8, 9:10 to
 9:12, 9:14, 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
 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, 14:27, 14:142,
 14A:48, 20:3
 Trustee, 14:27, 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,

INDEX

WIFE—Cont'd

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, 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

WIFE—Cont'd

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
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

WILLS—Cont'd

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**
 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**

WISCONSIN—Cont'd

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, 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,**

INDEX

WOMEN—Cont'd

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
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, 14:27,
14A:50, 16:5, 18:1, 18:5,
20:3
Trust, 13:15, 14:27, 14:146,
14A:50, 20:3
Trustee, 14:27, 14:146, 14A:50